

**As Reported by the Senate Finance Committee**

**131st General Assembly**

**Regular Session**

**2015-2016**

**Sub. H. B. No. 483**

**Representative Amstutz**

**Cosponsors: Representatives Smith, R., Anielski, Burkley, Romanchuk, Sears, Sprague, Antonio, Baker, Barnes, Bishoff, Blessing, Brown, Conditt, Craig, Derickson, Dever, Dovilla, Ginter, Grossman, Hambley, Hayes, Howse, Koehler, Kuhns, LaTourette, Manning, McClain, Reineke, Rezabek, Rogers, Ryan, Scherer, Strahorn, Sweeney, Sykes, Thompson, Young, Speaker**

**Rosenberger**

**Senators Coley, Gardner, Beagle**

---

**A B I L L**

To amend sections 9.833, 113.50, 113.51, 113.52, 1  
113.53, 340.034, 113.54, 3301.0714, 3701.07, 2  
3701.61, 4723.071, 4723.32, 4723.61, 4723.64, 3  
4723.651, 4723.67, 4723.68, 5119.25, 5123.02, 4  
5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 5  
5123.43, 5123.44, 5123.441, 5123.45, 5123.451, 6  
5123.46, 5123.47, 5123.651, 5124.10, 5124.101, 7  
5124.151, 5124.34, 5124.45, 5126.05, 5126.36, 8  
5165.01, 5166.01, 5705.19, 5705.192, 5705.222, 9  
5705.25, 5709.40, 5709.73, 5709.78, and 5747.01, 10  
to enact sections 5.234, 5123.024, 5123.0421, 11  
5123.0422, 5123.0423, 5123.377, 5123.378, 12  
5123.452, 5124.195, 5124.39, 5166.041, and 13  
5747.78, and to repeal sections 3701.611 and 14  
3701.62 of the Revised Code; to amend Sections 15  
110.12, 259.110, 289.10, and 812.40 of Am. Sub. 16  
H.B. 64 of the 131st General Assembly; to amend 17

Section 259.10 of Am. Sub. H.B. 64 of the 131st 18  
General Assembly, as subsequently amended; to 19  
amend Section 812.40 of Am. Sub. H.B. 483 of the 20  
130th General Assembly; and to amend Section 4 of 21  
Sub. S.B. 171 of the 129th General Assembly, as 22  
subsequently amended, to modify programs 23  
administered by the Department of Developmental 24  
Disabilities, to modify certain laws pertaining to 25  
tax levies for developmental disabilities, to 26  
modify certain laws regarding ABLE savings 27  
accounts and Ohio's disability savings account 28  
program, to designate October as "Disability 29  
History and Awareness Month," to require 30  
acceptance of certain certificate of need 31  
applications regarding relocation of long-term 32  
care facility beds, to remove behavioral health 33  
services from inclusion as direct care costs of 34  
nursing facilities, to delay certain laws 35  
regarding community behavioral health services, 36  
and to make an appropriation. 37

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 101.01.** That sections 5.234, 9.833, 113.50, 113.51, 38  
113.52, 113.53, 113.54, 340.034, 3301.0714, 3701.07, 3701.61, 39  
4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 40  
5119.25, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 41  
5123.43, 5123.44, 5123.441, 5123.45, 5123.451, 5123.46, 5123.47, 42  
5123.651, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 5126.05, 43  
5126.36, 5165.01, 5166.01, 5705.19, 5705.192, 5705.222, 5705.25, 44  
5705.40, 5709.73, 5709.78, and 5747.01 be amended and sections 45  
5123.024, 5123.0421, 5123.0422, 5123.0423, 5123.377, 5123.378, 46  
5123.452, 5124.195, 5124.39, 5166.041, and 5747.78 of the Revised 47

Code be enacted to read as follows: 48

Sec. 5.234. The month of October is designated as "Disability History and Awareness Month." During this month, schools in this state are encouraged to provide instruction and events focused on disability history, people with disabilities, and the disability rights movement. 49  
50  
51  
52  
53

Sec. 9.833. (A) As used in this section, ~~"political:~~ 54

"Political subdivision" has the meaning defined in sections 2744.01 and 3905.36 of the Revised Code. For purposes of this section, "political subdivision" includes municipal corporations as defined in section 5705.01 of the Revised Code. 55  
56  
57  
58

"County board" means a county board of developmental disabilities. 59  
60

(B) Political subdivisions and county boards that provide health care benefits for their officers or employees may do any of the following: 61  
62  
63

(1) Establish and maintain an individual self-insurance program with public moneys to provide authorized health care benefits, including but not limited to, health care, prescription drugs, dental care, and vision care, in accordance with division (C) of this section; 64  
65  
66  
67  
68

(2) Establish and maintain a health savings account program whereby employees or officers may establish and maintain health savings accounts in accordance with section 223 of the Internal Revenue Code. Public moneys may be used to pay for or fund federally qualified high deductible health plans that are linked to health savings accounts or to make contributions to health savings accounts. A health savings account program may be a part of a self-insurance program. 69  
70  
71  
72  
73  
74  
75  
76

(3) After establishing an individual self-insurance program, 77  
agree with other political subdivisions or county boards that have 78  
established individual self-insurance programs for health care 79  
benefits, that their programs will be jointly administered in a 80  
manner specified in the agreement; 81

(4) Pursuant to a written agreement and in accordance with 82  
division (C) of this section, join in any combination with other 83  
political subdivisions or county boards to establish and maintain 84  
a joint self-insurance program to provide health care benefits; 85

(5) Pursuant to a written agreement, join in any combination 86  
with other political subdivisions or county boards to procure or 87  
contract for policies, contracts, or plans of insurance to provide 88  
health care benefits, which may include a health savings account 89  
program for their officers and employees subject to the agreement; 90

(6) Use in any combination any of the policies, contracts, 91  
plans, or programs authorized under this division. 92

(7) Any agreement made under division (B)(3), (4), (5), or 93  
(6) of this section shall be in writing, comply with division (C) 94  
of this section, and contain best practices established in 95  
consultation with and approved by the department of administrative 96  
services. The best practices may be reviewed and amended at the 97  
discretion of the political subdivisions and county boards in 98  
consultation with the department. Detailed information regarding 99  
the best practices shall be made available to any employee upon 100  
that employee's request. 101

(8) Purchase plans containing best practices identified by 102  
the department of administrative services under section 9.901 of 103  
the Revised Code. 104

(C) Except as otherwise provided in division (E) of this 105  
section, the following apply to individual or joint self-insurance 106  
programs established pursuant to this section: 107

(1) Such funds shall be reserved as are necessary, in the 108  
exercise of sound and prudent actuarial judgment, to cover 109  
potential cost of health care benefits for the officers and 110  
employees of the political subdivision or county board. A 111  
certified audited financial statement and a report of aggregate 112  
amounts so reserved and aggregate disbursements made from such 113  
funds, together with a written report of a member of the American 114  
academy of actuaries certifying whether the amounts reserved 115  
conform to the requirements of this division, are computed in 116  
accordance with accepted loss reserving standards, and are fairly 117  
stated in accordance with sound loss reserving principles, shall 118  
be prepared and maintained, within ninety days after the last day 119  
of the fiscal year of the entity for which the report is provided 120  
for that fiscal year, in the office of the program administrator 121  
described in division (C)(3) of this section. 122

The report required by division (C)(1) of this section shall 123  
include, but not be limited to, the aggregate of disbursements 124  
made for the administration of the program, including claims paid, 125  
costs of the legal representation of political subdivisions, 126  
county boards, and employees, and fees paid to consultants. 127

The program administrator described in division (C)(3) of 128  
this section shall make the report required by this division 129  
available for inspection by any person at all reasonable times 130  
during regular business hours, and, upon the request of such 131  
person, shall make copies of the report available at cost within a 132  
reasonable period of time. The program administrator shall further 133  
provide the report to the auditor of state under Chapter 117. of 134  
the Revised Code. The report required by this division is in lieu 135  
of the records required by division (A) of section 149.431 of the 136  
Revised Code. 137

(2) Each political subdivision shall reserve funds necessary 138  
for an individual or joint self-insurance program in a special 139

fund that may be established for political subdivisions other than 140  
an agency or instrumentality pursuant to an ordinance or 141  
resolution of the political subdivision and not subject to section 142  
5705.12 of the Revised Code. An agency or instrumentality shall 143  
reserve the funds necessary for an individual or joint 144  
self-insurance program in a special fund established pursuant to a 145  
resolution duly adopted by the agency's or instrumentality's 146  
governing board. A county board shall reserve the funds necessary 147  
for an individual or joint self-insurance program in a special 148  
fund established pursuant to a resolution duly adopted by the 149  
county board. The political subdivision or county board may 150  
allocate the costs of insurance or any self-insurance program, or 151  
both, among the funds or accounts established under this division 152  
on the basis of relative exposure and loss experience. 153

(3) A contract may be awarded, without the necessity of 154  
competitive bidding, to any person, political subdivision, 155  
nonprofit corporation organized under Chapter 1702. of the Revised 156  
Code, or regional council of governments created under Chapter 157  
167. of the Revised Code for purposes of administration of an 158  
individual or joint self-insurance program. No such contract shall 159  
be entered into without full, prior, public disclosure of all 160  
terms and conditions. The disclosure shall include, at a minimum, 161  
a statement listing all representations made in connection with 162  
any possible savings and losses resulting from the contract, and 163  
potential liability of any political subdivision, county board, or 164  
employee. The proposed contract and statement shall be disclosed 165  
and presented at a meeting of the political subdivision or county 166  
board not less than one week prior to the meeting at which the 167  
political subdivision or county board authorizes the contract. 168

A contract awarded to a nonprofit corporation or a regional 169  
council of governments under this division may provide that all 170  
employees of the nonprofit corporation or regional council of 171

governments, the employees of all entities related to the 172  
nonprofit corporation or regional council of governments, and the 173  
employees of other nonprofit corporations that have fifty or fewer 174  
employees and have been organized for the primary purpose of 175  
representing the interests of political subdivisions or county 176  
boards, may be covered by the individual or joint self-insurance 177  
program under the terms and conditions set forth in the contract. 178

(4) The individual or joint self-insurance program shall 179  
include a contract with a certified public accountant and a member 180  
of the American academy of actuaries for the preparation of the 181  
written evaluations required under division (C)(1) of this 182  
section. 183

(5) A joint self-insurance program may allocate the costs of 184  
funding the program among the funds or accounts established under 185  
this division to the participating political subdivisions and 186  
county boards on the basis of their relative exposure and loss 187  
experience. 188

(6) An individual self-insurance program may allocate the 189  
costs of funding the program among the funds or accounts 190  
established under this division to the political subdivision or 191  
county board that established the program. 192

(7) Two or more political subdivisions, two or more county 193  
boards, or a combination thereof, may also authorize the 194  
establishment and maintenance of a joint health care cost 195  
containment program, including, but not limited to, the employment 196  
of risk managers, health care cost containment specialists, and 197  
consultants, for the purpose of preventing and reducing health 198  
care costs covered by insurance, individual self-insurance, or 199  
joint self-insurance programs. 200

(8) A political subdivision or county board is not liable 201  
under a joint self-insurance program for any amount in excess of 202

amounts payable pursuant to the written agreement for the 203  
participation of the political subdivision or county board in the 204  
joint self-insurance program. Under a joint self-insurance program 205  
agreement, a political subdivision or county board may, to the 206  
extent permitted under the written agreement, assume the risks of 207  
any other political subdivision or county board. A joint 208  
self-insurance program established under this section is deemed a 209  
separate legal entity for the public purpose of enabling the 210  
members of the joint self-insurance program to obtain insurance or 211  
to provide for a formalized, jointly administered self-insurance 212  
fund for its members. An entity created pursuant to this section 213  
is exempt from all state and local taxes. 214

(9) ~~Any~~ A county board or any political subdivision, other 215  
than an agency or instrumentality, may issue general obligation 216  
bonds, or special obligation bonds that are not payable from real 217  
or personal property taxes, and may also issue notes in 218  
anticipation of such bonds, pursuant to an ordinance or resolution 219  
of its legislative authority or other governing body or, in the 220  
case of a county board, the board itself, for the purpose of 221  
providing funds to pay expenses associated with the settlement of 222  
claims, whether by way of a reserve or otherwise, and to pay the 223  
political subdivision's or county board's portion of the cost of 224  
establishing and maintaining an individual or joint self-insurance 225  
program or to provide for the reserve in the special fund 226  
authorized by division (C)(2) of this section. 227

In its ordinance or resolution authorizing bonds or notes 228  
under this section, a political subdivision or county board may 229  
elect to issue such bonds or notes under the procedures set forth 230  
in Chapter 133. of the Revised Code. In the event of such an 231  
election, notwithstanding Chapter 133. of the Revised Code, the 232  
maturity of the bonds may be for any period authorized in the 233  
ordinance or resolution not exceeding twenty years, which period 234



shall be the maximum maturity of the bonds for purposes of section 235  
133.22 of the Revised Code. 236

Bonds and notes issued under this section shall not be 237  
considered in calculating the net indebtedness of the political 238  
subdivision under sections 133.04, 133.05, 133.06, and 133.07 of 239  
the Revised Code. Sections 9.98 to 9.983 of the Revised Code are 240  
hereby made applicable to bonds or notes authorized under this 241  
section. 242

(10) A joint self-insurance program is not an insurance 243  
company. Its operation does not constitute doing an insurance 244  
business and is not subject to the insurance laws of this state. 245

(11) A joint self-insurance program shall pay the run-off 246  
expenses of a participating political subdivision or county board 247  
that terminates its participation in the program if the political 248  
subdivision or county board has accumulated funds in the reserves 249  
for incurred but not reported claims. The run-off payment, at 250  
minimum, shall be limited to an actuarially determined cap or 251  
sixty days, whichever is reached first. This provision shall not 252  
apply during the term of a specific, separate agreement with a 253  
political subdivision or county board to maintain enrollment for a 254  
specified period, not to exceed three years. 255

(D) A political subdivision or county board may procure group 256  
life insurance for its employees in conjunction with an individual 257  
or joint self-insurance program authorized by this section, 258  
provided that the policy of group life insurance is not 259  
self-insured. 260

(E) This section does not apply to individual self-insurance 261  
programs created solely by municipal corporations as defined in 262  
section 5705.01 of the Revised Code. 263

(F) A public official or employee of a political subdivision 264  
or county board who is or becomes a member of the governing body 265

of the program administrator of a joint self-insurance program in 266  
which the political subdivision or county board participates is 267  
not in violation of division (D) or (E) of section 102.03, 268  
division (C) of section 102.04, or section 2921.42 of the Revised 269  
Code as a result of either of the following: 270

(1) The political subdivision's or county board's entering 271  
under this section into the written agreement to participate in 272  
the joint self-insurance program; 273

(2) The political subdivision's or county board's entering 274  
under this section into any other contract with the joint 275  
self-insurance program. 276

**Sec. 113.50.** As used in sections 113.50 to 113.56 of the 277  
Revised Code: 278

(A) ~~"Account" or "ABLE account"~~ means an individual ~~savings~~ 279  
account opened in accordance with ~~sections 113.50 to 113.56 of the~~ 280  
~~Revised Code~~ the program or a similar ABLE account program 281  
established by another state in accordance with section 529A of 282  
the Internal Revenue Code. 283

(B) "Account owner" means a designated beneficiary or any 284  
other person authorized to be the owner of an ABLE account under 285  
federal law. 286

(C) "Designated beneficiary" means an eligible individual ~~who~~ 287  
~~is a resident of this state~~ whose qualified disability expenses 288  
may be paid from an ABLE account. 289

(D) "Eligible individual," "member of the family," "qualified 290  
disability expenses," and "qualified ABLE program" have the same 291  
meanings as in section 529A of the Internal Revenue Code. 292

(E) "Financial organization" means an insurance company, 293  
bank, or other financial institution or a broker-dealer registered 294  
with the securities and exchange commission. 295

(F) "Management contract" means a contract between the treasurer of state and a program manager under division (B) of section 113.52 of the Revised Code.

(G) "Maximum account value" means the dollar amount calculated by the Ohio tuition trust authority pursuant to sections 3334.01 to 3334.21 of the Revised Code as the maximum amount that may be necessary to pay for the qualified higher education expenses of a beneficiary under those sections, consistent with the maximum contributions permitted under section 529 of the Internal Revenue Code.

(H) "Program" means the ABLE account program established under sections 113.50 to 113.56 of the Revised Code.

(I) "Program account" means an individual account opened in accordance with the program.

(J) "Program manager" means a financial organization selected by the treasurer of state to be a depository and manager of the program under section 113.52 of the Revised Code.

~~(J)~~(K) "Secretary" means the secretary of the treasury of the United States.

~~(K)~~(L) "Internal Revenue Code" has the same meaning as in section 5747.01 of the Revised Code.

**Sec. 113.51.** (A) The treasurer of state shall implement and administer a program under the terms and conditions established under sections 113.50 to 113.56 of the Revised Code. For that purpose, the treasurer shall do all of the following:

(1) Develop and implement the program in a manner consistent with the provisions of sections 113.50 to 113.56 of the Revised Code;

(2) Engage the services of consultants on a contract basis for rendering professional and technical assistance and advice;

(3) Seek rulings and other guidance from the secretary and the internal revenue service relating to the program;	326 327
(4) Make modifications to the program as necessary for participants in the program to qualify for the federal income tax benefits or treatment provided under section 529A of the Internal Revenue Code or rules adopted thereunder;	328 329 330 331
(5) Impose and collect administrative fees and service charges in connection with any agreement or transaction relating to the program;	332 333 334
(6) Develop marketing plans and promotional materials to publicize the program;	335 336
(7) Establish the procedures by which funds held in <u>program</u> accounts shall be disbursed;	337 338
(8) <u>Administer the issuance of interests by the Ohio ABLE savings program trust fund to designated beneficiaries;</u>	339 340
(9) Establish the procedures by which funds held in <u>program</u> accounts shall be allocated to pay for administrative costs;	341 342
<del>(9)</del> (10) Take any other action necessary to implement and administer the program;	343 344
<del>(10)</del> (11) Adopt rules in accordance with Chapter 119. of the Revised Code necessary to implement and administer the program;	345 346
<del>(11)</del> (12) Notify the secretary when <del>an</del> <u>a program</u> account has been opened for a designated beneficiary and submit other reports concerning the program as required by the secretary or under section 529A of the Internal Revenue Code.	347 348 349 350
(B) The treasurer of state may enter into agreements with other states <del>to either allow residents of this state to participate in an ABLE account plan operated by another state or to allow residents of other states to participate in the program or agencies of, subdivisions of, or residents of those states</del>	351 352 353 354 355

related to the program or a similar ABLE account program 356  
established by another state in accordance with section 529A of 357  
the Internal Revenue Code. 358

**Sec. 113.52.** (A) The treasurer of state shall solicit 359  
proposals from financial organizations to act as depositories and 360  
managers of the program. Financial organizations submitting 361  
proposals shall describe the investment instruments that will be 362  
held in program accounts. The treasurer may select more than one 363  
investment instrument for the program. The treasurer shall select 364  
as program managers the financial organization or organizations, 365  
from among the bidding financial organizations, that demonstrate 366  
the most advantageous combination, both to potential program 367  
participants and the state, of the following factors: 368

(1) Financial stability and integrity of the financial 369  
organization; 370

(2) The safety of the investment instruments being offered; 371

(3) The ability to satisfy record keeping and reporting 372  
requirements prescribed under sections 113.50 to 113.56 of the 373  
Revised Code; 374

(4) The organization's plan for promoting the program and the 375  
investment the organization is willing to make to promote the 376  
program; 377

(5) The fees, if any, proposed to be charged to account 378  
owners; 379

(6) The minimum initial deposit and minimum contributions 380  
that the financial organization will require; 381

(7) The ability of the organization to accept electronic 382  
deposits, including payroll deduction plans; 383

(8) Other benefits to the state or its residents included in 384  
the proposal, including fees payable to the state to cover the 385

program's operating expenses.	386
(B) The treasurer of state may enter into a contract or a series of contracts with one or more financial organizations that submit a proposal under division (A) of this section for an organization to act as a manager and depository for the program. A contract or series of contracts shall include, at a minimum, terms requiring the financial organization to do all of the following:	387 388 389 390 391 392
(1) Take any action required to keep the program in compliance with the requirements of sections 113.50 to 113.56 of the Revised Code and any actions not contrary to its contract to manage the program to qualify as a qualified ABLE program;	393 394 395 396
(2) Keep adequate records of each <u>program</u> account, keep each <u>program</u> account segregated from each other <u>program</u> account, and provide the treasurer with the information necessary to prepare the statements required by section 113.53 of the Revised Code;	397 398 399 400
(3) Compile and calculate information contained in statements required to be prepared under section 113.53 of the Revised Code and provide such calculations to the treasurer;	401 402 403
(4) If there is more than one program manager, provide the treasurer with information as is necessary to determine compliance with section 113.53 of the Revised Code;	404 405 406
(5) Provide the treasurer with access to the books and records of the program manager to the extent needed to determine compliance with the management contract, sections 113.50 to 113.56 of the Revised Code, and section 529A of the Internal Revenue Code;	407 408 409 410 411
(6) Hold all <u>program</u> accounts for the benefit of the account owner;	412 413
(7) Be audited at least annually by a firm of certified public accountants selected by the program manager and provide the	414 415

results of such audit to the treasurer; 416

(8) Provide the treasurer with copies of all regulatory 417  
filings and reports made by the financial organization during the 418  
term of the management contract or while the financial 419  
organization is holding any program accounts, other than 420  
confidential filings or reports that will not become part of the 421  
program; 422

(9) Make available for review by the treasurer the results of 423  
any periodic examination of such organization by any state or 424  
federal banking, insurance, or securities agency, except to the 425  
extent that such report or reports may not be disclosed under law; 426

(10) Ensure that any description of the program, whether in 427  
writing or through the use of any other media, is consistent with 428  
the marketing plan developed under division (A)(6) of section 429  
113.51 of the Revised Code. 430

(C) The treasurer of state may do any of the following: 431

(1) Enter into management contracts as the treasurer 432  
considers necessary and proper for the implementation of the 433  
program; 434

(2) Require that an audit be conducted of the operations and 435  
financial position of a program manager at any time if the 436  
treasurer has any reason to be concerned about the financial 437  
position, the record keeping practices, or the status of program 438  
accounts of that program manager; 439

(3) Terminate or not renew a management contract. 440

(D) The treasurer of state, the department of medicaid, the 441  
department of job and family services, the department of health, 442  
the department of mental health and addiction services, the 443  
department of developmental disabilities, opportunities for 444  
Ohioans with disabilities agency, and the department of aging may 445

exchange information relating to eligible individuals for the 446  
purpose of administering or enforcing sections 113.50 to 113.56 of 447  
the Revised Code, except to the extent prohibited under federal 448  
law. 449

(E) If the treasurer of state terminates or does not renew a 450  
management contract under this section, the treasurer shall take 451  
custody of program accounts held by the program manager and shall 452  
seek to promptly transfer such program accounts to another 453  
financial organization that is selected as a program manager and 454  
into investment instruments as similar to the original instruments 455  
as possible. 456

**Sec. 113.53.** (A) A designated beneficiary, or a trustee or 457  
guardian of a designated beneficiary who lacks capacity to enter 458  
into an agreement, may apply, on forms prescribed by the treasurer 459  
of state, to open ~~an ABLE~~ a program account. A beneficiary may 460  
have only one ABLE account. The treasurer of state may impose a 461  
nonrefundable application fee. The application shall require the 462  
applicant to provide the following information: 463

(1) The name, address, social security number, and birth date 464  
of the ~~account owner~~ designated beneficiary; 465

(2) The name, address, and social security number of the 466  
designated ~~beneficiary~~ beneficiary's trustee or guardian, if ~~the~~ 467  
~~account owner is not the beneficiary~~ applicable; 468

(3) Certification by the applicant that the applicant 469  
understands the maximum account value and the consequences under 470  
division (C) of this section for excess contributions and 471  
understands how program account values exceeding the amount 472  
designated under section 103 of the "Stephen Beck, Jr., ABLE Act 473  
of 2014," 26 U.S.C. 529A note, may affect the applicant's 474  
resources for determining the applicant's eligibility for the 475  
supplemental security income program; 476



(4) Any additional information required by the treasurer of state. 477  
478

(B)(1) To qualify for ~~an a program~~ account, a designated beneficiary must be an eligible individual at the time the program account is opened. Before opening ~~an ABLE a program~~ account, the treasurer of state or program manager shall enter into an agreement with the account owner that discloses the requirements and restrictions on contributions and withdrawals from the program account. 479  
480  
481  
482  
483  
484  
485

(2) Any person may make contributions to ~~an ABLE a program~~ account after the account is opened, subject to the limitations imposed by section 529A of the Internal Revenue Code and any rules adopted by the secretary. 486  
487  
488  
489

(C) Contributions to ~~ABLE accounts~~ a program account shall be made in cash. The treasurer of state or program manager shall reject or promptly withdraw a contribution to ~~an a program~~ account if that contribution would exceed the annual limits prescribed in subsection (b)(2)(B) of section 529A of the Internal Revenue Code. The treasurer or program manager shall reject or promptly withdraw a contribution if the value of the program account equals or exceeds the maximum account value or the designated beneficiary is not an eligible individual in the current calendar year. 490  
491  
492  
493  
494  
495  
496  
497  
498

(D)(1) To the extent authorized by federal law, and in accordance with rules adopted by the treasurer of state, an account owner may change the designated beneficiary of ~~an a~~ program account to another individual. 499  
500  
501  
502

(2) No account owner may use an interest in an ABLE account as security for a loan. Any pledge of an interest in an account shall be void and of no force and effect. 503  
504  
505

(E)(1) A distribution from ~~an a program~~ account to any individual or for the benefit of any individual during a calendar 506  
507

year shall be reported to the internal revenue service and each 508  
~~account owner~~, the designated beneficiary, or the distributee to 509  
the extent required under state or federal law. 510

(2) Statements shall be provided to each account owner of a 511  
program account at least four times each year within thirty days 512  
after the end of the quarterly period to which a statement 513  
relates. The statement shall identify the contributions made 514  
during the preceding quarter, the total contributions made to the 515  
account through the last day of that quarter, the value of the 516  
account on the last day of that quarter, distributions made during 517  
that quarter, and any other information that the treasurer of 518  
state requires to be reported to the account owner. 519

(3) Statements and information relating to program accounts 520  
shall be prepared and filed to the extent required under sections 521  
113.50 to 113.56 of the Revised Code and any other state or 522  
federal law. 523

(F) The program shall provide separate accounting for each 524  
designated beneficiary. An annual fee may be imposed upon the 525  
account owner for the maintenance of ~~an~~ a program account. 526

(G) Money in an ABLE account shall be exempt from attachment, 527  
execution, or garnishment as provided in section 2329.66 of the 528  
Revised Code, and is subject to claims made under the medicaid 529  
estate recovery program instituted pursuant to section 5162.21 of 530  
the Revised Code, in accordance with subsection (f) of section 531  
529A of the Internal Revenue Code and subject to any limitations 532  
imposed by the secretary. 533

(H)(1) Notwithstanding any other provision of state law, all 534  
of the following shall be disregarded for the purposes of 535  
determining an individual's eligibility for a means-tested public 536  
assistance program funded only with state, local, or state and 537  
local funds and the amount of assistance or benefits the 538

individual is eligible to receive under the program:	539
(a) Any amount in an ABLE account, including earnings on the account;	540 541
(b) Any contributions to an ABLE account;	542
(c) Any distribution from an ABLE account for qualified disability expenses.	543 544
(2) Division (H)(1) of this section applies only to an individual who is either of the following:	545 546
(a) The <del>account owner or</del> designated beneficiary of the ABLE account;	547 548
(b) An individual whose eligibility for the means-tested program is conditioned on the ABLE account's <del>account owner or</del> designated beneficiary disclosing the <del>account owner's or</del> designated beneficiary's income, resources, or both to the entity administering the means-tested public assistance program.	549 550 551 552 553
<b>Sec. 113.54.</b> (A) Nothing in sections 113.50 to 113.56 of the Revised Code creates any obligation of the treasurer of state, the state, or any state agency to guarantee for the benefit of any account owner or designated beneficiary any of the following:	554 555 556 557
(1) Return of principal;	558
(2) Rate of interest or other return on any <u>program</u> account;	559
(3) Payment of interest or other return on any <u>program</u> account.	560 561
(B) Every contract, application, or other similar document that may be used in connection with opening <del>an</del> <u>a program</u> account shall clearly indicate that the account is not insured by the state and that the principal deposited and the investment return are not guaranteed by the state.	562 563 564 565 566

**Sec. 340.034.** All of the following apply to the recovery housing required by section 340.033 of the Revised Code to be included in the array of treatment services and recovery support for all levels of opioid and co-occurring drug addiction that are part of the continuum of care established by each board of alcohol, drug addiction, and mental health services pursuant to division (A)(11) of section 340.03 of the Revised Code:

(A) The recovery housing shall not be subject to residential facility licensure by the department of mental health and addiction services under section 5119.34 of the Revised Code. In addition, the recovery housing shall not be owned and operated by a board of alcohol, drug addiction, and mental health services unless any of the following applies:

(1) The board owns and operates the recovery housing on ~~September 15, 2016~~ July 1, 2017.

(2) The board utilizes local funds in the development, purchase, or operation of the recovery housing.

(3) The board determines that there is a need for the board to assume the ownership and operation of the recovery housing such as when an existing owner and operator of the recovery housing goes out of business, and the board considers the assumption of ownership and operation of the recovery housing to be in the best interest of the community.

(B) The recovery housing shall have protocols for all of the following:

(1) Administrative oversight;

(2) Quality standards;

(3) Policies and procedures, including house rules, for its residents to which the residents must agree to adhere.

(C) Family members of the recovery housing's residents may

reside in the recovery housing to the extent the recovery 597  
housing's protocols permit. 598

(D) The recovery housing shall not limit a resident's 599  
duration of stay to an arbitrary or fixed amount of time. Instead, 600  
each resident's duration of stay shall be determined by the 601  
resident's needs, progress, and willingness to abide by the 602  
recovery housing's protocols, in collaboration with the recovery 603  
housing's owner and operator, and, if appropriate, in consultation 604  
and integration with a community addiction services provider. 605

(E) The recovery housing may permit its residents to receive 606  
medication-assisted treatment. 607

(F) A recovery housing resident may receive addiction 608  
services that are certified by the department of mental health and 609  
addiction services under section 5119.36 of the Revised Code. 610

**Sec. 3301.0714.** (A) The state board of education shall adopt 611  
rules for a statewide education management information system. The 612  
rules shall require the state board to establish guidelines for 613  
the establishment and maintenance of the system in accordance with 614  
this section and the rules adopted under this section. The 615  
guidelines shall include: 616

(1) Standards identifying and defining the types of data in 617  
the system in accordance with divisions (B) and (C) of this 618  
section; 619

(2) Procedures for annually collecting and reporting the data 620  
to the state board in accordance with division (D) of this 621  
section; 622

(3) Procedures for annually compiling the data in accordance 623  
with division (G) of this section; 624

(4) Procedures for annually reporting the data to the public 625  
in accordance with division (H) of this section; 626

(5) Standards to provide strict safeguards to protect the confidentiality of personally identifiable student data.

(B) The guidelines adopted under this section shall require the data maintained in the education management information system to include at least the following:

(1) Student participation and performance data, for each grade in each school district as a whole and for each grade in each school building in each school district, that includes:

(a) The numbers of students receiving each category of instructional service offered by the school district, such as regular education instruction, vocational education instruction, specialized instruction programs or enrichment instruction that is part of the educational curriculum, instruction for gifted students, instruction for students with disabilities, and remedial instruction. The guidelines shall require instructional services under this division to be divided into discrete categories if an instructional service is limited to a specific subject, a specific type of student, or both, such as regular instructional services in mathematics, remedial reading instructional services, instructional services specifically for students gifted in mathematics or some other subject area, or instructional services for students with a specific type of disability. The categories of instructional services required by the guidelines under this division shall be the same as the categories of instructional services used in determining cost units pursuant to division (C)(3) of this section.

(b) The numbers of students receiving support or extracurricular services for each of the support services or extracurricular programs offered by the school district, such as counseling services, health services, and extracurricular sports and fine arts programs. The categories of services required by the guidelines under this division shall be the same as the categories

of services used in determining cost units pursuant to division	659
(C)(4)(a) of this section.	660
(c) Average student grades in each subject in grades nine	661
through twelve;	662
(d) Academic achievement levels as assessed under sections	663
3301.0710, 3301.0711, and 3301.0712 of the Revised Code;	664
(e) The number of students designated as having a disabling	665
condition pursuant to division (C)(1) of section 3301.0711 of the	666
Revised Code;	667
(f) The numbers of students reported to the state board	668
pursuant to division (C)(2) of section 3301.0711 of the Revised	669
Code;	670
(g) Attendance rates and the average daily attendance for the	671
year. For purposes of this division, a student shall be counted as	672
present for any field trip that is approved by the school	673
administration.	674
(h) Expulsion rates;	675
(i) Suspension rates;	676
(j) Dropout rates;	677
(k) Rates of retention in grade;	678
(l) For pupils in grades nine through twelve, the average	679
number of carnegie units, as calculated in accordance with state	680
board of education rules;	681
(m) Graduation rates, to be calculated in a manner specified	682
by the department of education that reflects the rate at which	683
students who were in the ninth grade three years prior to the	684
current year complete school and that is consistent with	685
nationally accepted reporting requirements;	686
(n) Results of diagnostic assessments administered to	687

kindergarten students as required under section 3301.0715 of the Revised Code to permit a comparison of the academic readiness of kindergarten students. However, no district shall be required to report to the department the results of any diagnostic assessment administered to a kindergarten student, except for the language and reading assessment described in division (A)(2) of section 3301.0715 of the Revised Code, if the parent of that student requests the district not to report those results.

(2) Personnel and classroom enrollment data for each school district, including:

(a) The total numbers of licensed employees and nonlicensed employees and the numbers of full-time equivalent licensed employees and nonlicensed employees providing each category of instructional service, instructional support service, and administrative support service used pursuant to division (C)(3) of this section. The guidelines adopted under this section shall require these categories of data to be maintained for the school district as a whole and, wherever applicable, for each grade in the school district as a whole, for each school building as a whole, and for each grade in each school building.

(b) The total number of employees and the number of full-time equivalent employees providing each category of service used pursuant to divisions (C)(4)(a) and (b) of this section, and the total numbers of licensed employees and nonlicensed employees and the numbers of full-time equivalent licensed employees and nonlicensed employees providing each category used pursuant to division (C)(4)(c) of this section. The guidelines adopted under this section shall require these categories of data to be maintained for the school district as a whole and, wherever applicable, for each grade in the school district as a whole, for each school building as a whole, and for each grade in each school building.



(c) The total number of regular classroom teachers teaching 720  
classes of regular education and the average number of pupils 721  
enrolled in each such class, in each of grades kindergarten 722  
through five in the district as a whole and in each school 723  
building in the school district. 724

(d) The number of lead teachers employed by each school 725  
district and each school building. 726

(3)(a) Student demographic data for each school district, 727  
including information regarding the gender ratio of the school 728  
district's pupils, the racial make-up of the school district's 729  
pupils, the number of limited English proficient students in the 730  
district, and an appropriate measure of the number of the school 731  
district's pupils who reside in economically disadvantaged 732  
households. The demographic data shall be collected in a manner to 733  
allow correlation with data collected under division (B)(1) of 734  
this section. Categories for data collected pursuant to division 735  
(B)(3) of this section shall conform, where appropriate, to 736  
standard practices of agencies of the federal government. 737

(b) With respect to each student entering kindergarten, 738  
whether the student previously participated in a public preschool 739  
program, a private preschool program, or a head start program, and 740  
the number of years the student participated in each of these 741  
programs. 742

(4) Any data required to be collected pursuant to federal 743  
law. 744

(C) The education management information system shall include 745  
cost accounting data for each district as a whole and for each 746  
school building in each school district. The guidelines adopted 747  
under this section shall require the cost data for each school 748  
district to be maintained in a system of mutually exclusive cost 749  
units and shall require all of the costs of each school district 750

to be divided among the cost units. The guidelines shall require 751  
the system of mutually exclusive cost units to include at least 752  
the following: 753

(1) Administrative costs for the school district as a whole. 754  
The guidelines shall require the cost units under this division 755  
(C)(1) to be designed so that each of them may be compiled and 756  
reported in terms of average expenditure per pupil in formula ADM 757  
in the school district, as determined pursuant to section 3317.03 758  
of the Revised Code. 759

(2) Administrative costs for each school building in the 760  
school district. The guidelines shall require the cost units under 761  
this division (C)(2) to be designed so that each of them may be 762  
compiled and reported in terms of average expenditure per 763  
full-time equivalent pupil receiving instructional or support 764  
services in each building. 765

(3) Instructional services costs for each category of 766  
instructional service provided directly to students and required 767  
by guidelines adopted pursuant to division (B)(1)(a) of this 768  
section. The guidelines shall require the cost units under 769  
division (C)(3) of this section to be designed so that each of 770  
them may be compiled and reported in terms of average expenditure 771  
per pupil receiving the service in the school district as a whole 772  
and average expenditure per pupil receiving the service in each 773  
building in the school district and in terms of a total cost for 774  
each category of service and, as a breakdown of the total cost, a 775  
cost for each of the following components: 776

(a) The cost of each instructional services category required 777  
by guidelines adopted under division (B)(1)(a) of this section 778  
that is provided directly to students by a classroom teacher; 779

(b) The cost of the instructional support services, such as 780  
services provided by a speech-language pathologist, classroom 781

aide, multimedia aide, or librarian, provided directly to students 782  
in conjunction with each instructional services category; 783

(c) The cost of the administrative support services related 784  
to each instructional services category, such as the cost of 785  
personnel that develop the curriculum for the instructional 786  
services category and the cost of personnel supervising or 787  
coordinating the delivery of the instructional services category. 788

(4) Support or extracurricular services costs for each 789  
category of service directly provided to students and required by 790  
guidelines adopted pursuant to division (B)(1)(b) of this section. 791  
The guidelines shall require the cost units under division (C)(4) 792  
of this section to be designed so that each of them may be 793  
compiled and reported in terms of average expenditure per pupil 794  
receiving the service in the school district as a whole and 795  
average expenditure per pupil receiving the service in each 796  
building in the school district and in terms of a total cost for 797  
each category of service and, as a breakdown of the total cost, a 798  
cost for each of the following components: 799

(a) The cost of each support or extracurricular services 800  
category required by guidelines adopted under division (B)(1)(b) 801  
of this section that is provided directly to students by a 802  
licensed employee, such as services provided by a guidance 803  
counselor or any services provided by a licensed employee under a 804  
supplemental contract; 805

(b) The cost of each such services category provided directly 806  
to students by a nonlicensed employee, such as janitorial 807  
services, cafeteria services, or services of a sports trainer; 808

(c) The cost of the administrative services related to each 809  
services category in division (C)(4)(a) or (b) of this section, 810  
such as the cost of any licensed or nonlicensed employees that 811  
develop, supervise, coordinate, or otherwise are involved in 812

administering or aiding the delivery of each services category. 813

(D)(1) The guidelines adopted under this section shall 814  
require school districts to collect information about individual 815  
students, staff members, or both in connection with any data 816  
required by division (B) or (C) of this section or other reporting 817  
requirements established in the Revised Code. The guidelines may 818  
also require school districts to report information about 819  
individual staff members in connection with any data required by 820  
division (B) or (C) of this section or other reporting 821  
requirements established in the Revised Code. The guidelines shall 822  
not authorize school districts to request social security numbers 823  
of individual students. The guidelines shall prohibit the 824  
reporting under this section of a student's name, address, and 825  
social security number to the state board of education or the 826  
department of education. The guidelines shall also prohibit the 827  
reporting under this section of any personally identifiable 828  
information about any student, except for the purpose of assigning 829  
the data verification code required by division (D)(2) of this 830  
section, to any other person unless such person is employed by the 831  
school district or the information technology center operated 832  
under section 3301.075 of the Revised Code and is authorized by 833  
the district or technology center to have access to such 834  
information or is employed by an entity with which the department 835  
contracts for the scoring or the development of state assessments. 836  
The guidelines may require school districts to provide the social 837  
security numbers of individual staff members and the county of 838  
residence for a student. Nothing in this section prohibits the 839  
state board of education or department of education from providing 840  
a student's county of residence to the department of taxation to 841  
facilitate the distribution of tax revenue. 842

(2)(a) The guidelines shall provide for each school district 843  
or community school to assign a data verification code that is 844

unique on a statewide basis over time to each student whose 845  
initial Ohio enrollment is in that district or school and to 846  
report all required individual student data for that student 847  
utilizing such code. The guidelines shall also provide for 848  
assigning data verification codes to all students enrolled in 849  
districts or community schools on the effective date of the 850  
guidelines established under this section. The assignment of data 851  
verification codes for other entities, as described in division 852  
(D)(2)(c) of this section, the use of those codes, and the 853  
reporting and use of associated individual student data shall be 854  
coordinated by the department in accordance with state and federal 855  
law. 856

School districts shall report individual student data to the 857  
department through the information technology centers utilizing 858  
the code. The entities described in division (D)(2)(c) of this 859  
section shall report individual student data to the department in 860  
the manner prescribed by the department. 861

Except as provided in sections 3301.941, 3310.11, 3310.42, 862  
3310.63, 3313.978, and 3317.20 of the Revised Code, at no time 863  
shall the state board or the department have access to information 864  
that would enable any data verification code to be matched to 865  
personally identifiable student data. 866

(b) Each school district and community school shall ensure 867  
that the data verification code is included in the student's 868  
records reported to any subsequent school district, community 869  
school, or state institution of higher education, as defined in 870  
section 3345.011 of the Revised Code, in which the student 871  
enrolls. Any such subsequent district or school shall utilize the 872  
same identifier in its reporting of data under this section. 873

(c) The director of any state agency that administers a 874  
publicly funded program providing services to children who are 875  
younger than compulsory school age, as defined in section 3321.01 876

of the Revised Code, including the directors of health, job and 877  
family services, mental health and addiction services, and 878  
developmental disabilities, shall request and receive, pursuant to 879  
sections 3301.0723 and ~~3701.62~~ 5123.0423 of the Revised Code, a 880  
data verification code for a child who is receiving those 881  
services. 882

(E) The guidelines adopted under this section may require 883  
school districts to collect and report data, information, or 884  
reports other than that described in divisions (A), (B), and (C) 885  
of this section for the purpose of complying with other reporting 886  
requirements established in the Revised Code. The other data, 887  
information, or reports may be maintained in the education 888  
management information system but are not required to be compiled 889  
as part of the profile formats required under division (G) of this 890  
section or the annual statewide report required under division (H) 891  
of this section. 892

(F) Beginning with the school year that begins July 1, 1991, 893  
the board of education of each school district shall annually 894  
collect and report to the state board, in accordance with the 895  
guidelines established by the board, the data required pursuant to 896  
this section. A school district may collect and report these data 897  
notwithstanding section 2151.357 or 3319.321 of the Revised Code. 898

(G) The state board shall, in accordance with the procedures 899  
it adopts, annually compile the data reported by each school 900  
district pursuant to division (D) of this section. The state board 901  
shall design formats for profiling each school district as a whole 902  
and each school building within each district and shall compile 903  
the data in accordance with these formats. These profile formats 904  
shall: 905

(1) Include all of the data gathered under this section in a 906  
manner that facilitates comparison among school districts and 907  
among school buildings within each school district; 908

(2) Present the data on academic achievement levels as 909  
assessed by the testing of student achievement maintained pursuant 910  
to division (B)(1)(d) of this section. 911

(H)(1) The state board shall, in accordance with the 912  
procedures it adopts, annually prepare a statewide report for all 913  
school districts and the general public that includes the profile 914  
of each of the school districts developed pursuant to division (G) 915  
of this section. Copies of the report shall be sent to each school 916  
district. 917

(2) The state board shall, in accordance with the procedures 918  
it adopts, annually prepare an individual report for each school 919  
district and the general public that includes the profiles of each 920  
of the school buildings in that school district developed pursuant 921  
to division (G) of this section. Copies of the report shall be 922  
sent to the superintendent of the district and to each member of 923  
the district board of education. 924

(3) Copies of the reports received from the state board under 925  
divisions (H)(1) and (2) of this section shall be made available 926  
to the general public at each school district's offices. Each 927  
district board of education shall make copies of each report 928  
available to any person upon request and payment of a reasonable 929  
fee for the cost of reproducing the report. The board shall 930  
annually publish in a newspaper of general circulation in the 931  
school district, at least twice during the two weeks prior to the 932  
week in which the reports will first be available, a notice 933  
containing the address where the reports are available and the 934  
date on which the reports will be available. 935

(I) Any data that is collected or maintained pursuant to this 936  
section and that identifies an individual pupil is not a public 937  
record for the purposes of section 149.43 of the Revised Code. 938

(J) As used in this section: 939

(1) "School district" means any city, local, exempted village, or joint vocational school district and, in accordance with section 3314.17 of the Revised Code, any community school. As used in division (L) of this section, "school district" also includes any educational service center or other educational entity required to submit data using the system established under this section.

(2) "Cost" means any expenditure for operating expenses made by a school district excluding any expenditures for debt retirement except for payments made to any commercial lending institution for any loan approved pursuant to section 3313.483 of the Revised Code.

(K) Any person who removes data from the information system established under this section for the purpose of releasing it to any person not entitled under law to have access to such information is subject to section 2913.42 of the Revised Code prohibiting tampering with data.

(L)(1) In accordance with division (L)(2) of this section and the rules adopted under division (L)(10) of this section, the department of education may sanction any school district that reports incomplete or inaccurate data, reports data that does not conform to data requirements and descriptions published by the department, fails to report data in a timely manner, or otherwise does not make a good faith effort to report data as required by this section.

(2) If the department decides to sanction a school district under this division, the department shall take the following sequential actions:

(a) Notify the district in writing that the department has determined that data has not been reported as required under this section and require the district to review its data submission and



submit corrected data by a deadline established by the department. 971  
The department also may require the district to develop a 972  
corrective action plan, which shall include provisions for the 973  
district to provide mandatory staff training on data reporting 974  
procedures. 975

(b) Withhold up to ten per cent of the total amount of state 976  
funds due to the district for the current fiscal year and, if not 977  
previously required under division (L)(2)(a) of this section, 978  
require the district to develop a corrective action plan in 979  
accordance with that division; 980

(c) Withhold an additional amount of up to twenty per cent of 981  
the total amount of state funds due to the district for the 982  
current fiscal year; 983

(d) Direct department staff or an outside entity to 984  
investigate the district's data reporting practices and make 985  
recommendations for subsequent actions. The recommendations may 986  
include one or more of the following actions: 987

(i) Arrange for an audit of the district's data reporting 988  
practices by department staff or an outside entity; 989

(ii) Conduct a site visit and evaluation of the district; 990

(iii) Withhold an additional amount of up to thirty per cent 991  
of the total amount of state funds due to the district for the 992  
current fiscal year; 993

(iv) Continue monitoring the district's data reporting; 994

(v) Assign department staff to supervise the district's data 995  
management system; 996

(vi) Conduct an investigation to determine whether to suspend 997  
or revoke the license of any district employee in accordance with 998  
division (N) of this section; 999

(vii) If the district is issued a report card under section 1000

3302.03 of the Revised Code, indicate on the report card that the district has been sanctioned for failing to report data as required by this section;

(viii) If the district is issued a report card under section 3302.03 of the Revised Code and incomplete or inaccurate data submitted by the district likely caused the district to receive a higher performance rating than it deserved under that section, issue a revised report card for the district;

(ix) Any other action designed to correct the district's data reporting problems.

(3) Any time the department takes an action against a school district under division (L)(2) of this section, the department shall make a report of the circumstances that prompted the action. The department shall send a copy of the report to the district superintendent or chief administrator and maintain a copy of the report in its files.

(4) If any action taken under division (L)(2) of this section resolves a school district's data reporting problems to the department's satisfaction, the department shall not take any further actions described by that division. If the department withheld funds from the district under that division, the department may release those funds to the district, except that if the department withheld funding under division (L)(2)(c) of this section, the department shall not release the funds withheld under division (L)(2)(b) of this section and, if the department withheld funding under division (L)(2)(d) of this section, the department shall not release the funds withheld under division (L)(2)(b) or (c) of this section.

(5) Notwithstanding anything in this section to the contrary, the department may use its own staff or an outside entity to conduct an audit of a school district's data reporting practices

any time the department has reason to believe the district has not 1032  
made a good faith effort to report data as required by this 1033  
section. If any audit conducted by an outside entity under 1034  
division (L)(2)(d)(i) or (5) of this section confirms that a 1035  
district has not made a good faith effort to report data as 1036  
required by this section, the district shall reimburse the 1037  
department for the full cost of the audit. The department may 1038  
withhold state funds due to the district for this purpose. 1039

(6) Prior to issuing a revised report card for a school 1040  
district under division (L)(2)(d)(viii) of this section, the 1041  
department may hold a hearing to provide the district with an 1042  
opportunity to demonstrate that it made a good faith effort to 1043  
report data as required by this section. The hearing shall be 1044  
conducted by a referee appointed by the department. Based on the 1045  
information provided in the hearing, the referee shall recommend 1046  
whether the department should issue a revised report card for the 1047  
district. If the referee affirms the department's contention that 1048  
the district did not make a good faith effort to report data as 1049  
required by this section, the district shall bear the full cost of 1050  
conducting the hearing and of issuing any revised report card. 1051

(7) If the department determines that any inaccurate data 1052  
reported under this section caused a school district to receive 1053  
excess state funds in any fiscal year, the district shall 1054  
reimburse the department an amount equal to the excess funds, in 1055  
accordance with a payment schedule determined by the department. 1056  
The department may withhold state funds due to the district for 1057  
this purpose. 1058

(8) Any school district that has funds withheld under 1059  
division (L)(2) of this section may appeal the withholding in 1060  
accordance with Chapter 119. of the Revised Code. 1061

(9) In all cases of a disagreement between the department and 1062  
a school district regarding the appropriateness of an action taken 1063

under division (L)(2) of this section, the burden of proof shall 1064  
be on the district to demonstrate that it made a good faith effort 1065  
to report data as required by this section. 1066

(10) The state board of education shall adopt rules under 1067  
Chapter 119. of the Revised Code to implement division (L) of this 1068  
section. 1069

(M) No information technology center or school district shall 1070  
acquire, change, or update its student administration software 1071  
package to manage and report data required to be reported to the 1072  
department unless it converts to a student software package that 1073  
is certified by the department. 1074

(N) The state board of education, in accordance with sections 1075  
3319.31 and 3319.311 of the Revised Code, may suspend or revoke a 1076  
license as defined under division (A) of section 3319.31 of the 1077  
Revised Code that has been issued to any school district employee 1078  
found to have willfully reported erroneous, inaccurate, or 1079  
incomplete data to the education management information system. 1080

(O) No person shall release or maintain any information about 1081  
any student in violation of this section. Whoever violates this 1082  
division is guilty of a misdemeanor of the fourth degree. 1083

(P) The department shall disaggregate the data collected 1084  
under division (B)(1)(n) of this section according to the race and 1085  
socioeconomic status of the students assessed. 1086

(Q) If the department cannot compile any of the information 1087  
required by division (H) of section 3302.03 of the Revised Code 1088  
based upon the data collected under this section, the department 1089  
shall develop a plan and a reasonable timeline for the collection 1090  
of any data necessary to comply with that division. 1091

**Sec. 3701.07.** (A) The director of health shall adopt rules in 1092  
accordance with Chapter 119. of the Revised Code defining and 1093

classifying hospitals and dispensaries and providing for the 1094  
reporting of information by hospitals and dispensaries. Except as 1095  
otherwise provided in the Revised Code, the rules providing for 1096  
the reporting of information shall not require inclusion of any 1097  
confidential patient data or any information concerning the 1098  
financial condition, income, expenses, or net worth of the 1099  
facilities ~~other than that financial information already contained~~ 1100  
~~in those portions of the medicare or medicaid cost report that is~~ 1101  
~~necessary for the department of health to certify the per diem~~ 1102  
~~cost under section 3701.62 of the Revised Code.~~ The rules may 1103  
require the reporting of information in the following categories: 1104

- (1) Information needed to identify and classify the 1105  
institution; 1106
- (2) Information on facilities and type and volume of services 1107  
provided by the institution; 1108
- (3) The number of beds listed by category of care provided; 1109
- (4) The number of licensed or certified professional 1110  
employees by classification; 1111
- (5) The number of births that occurred at the institution the 1112  
previous calendar year; 1113
- (6) Any other information that the director considers 1114  
relevant to the safety of patients served by the institution. 1115

Every hospital and dispensary, public or private, annually 1116  
shall register with and report to the department of health. 1117  
Reports shall be submitted in the manner prescribed in rules 1118  
adopted under this division. 1119

(B) Every governmental entity or private nonprofit 1120  
corporation or association whose employees or representatives are 1121  
defined as residents' rights advocates under divisions (E)(1) and 1122  
(2) of section 3721.10 of the Revised Code shall register with the 1123

department of health on forms furnished by the director of health 1124  
and shall provide such reasonable identifying information as the 1125  
director may prescribe. 1126

The department shall compile a list of the governmental 1127  
entities, corporations, or associations registering under this 1128  
division and shall update the list annually. Copies of the list 1129  
shall be made available to nursing home administrators as defined 1130  
in division (C) of section 3721.10 of the Revised Code. 1131

**Sec. 3701.61.** (A) The department of health shall establish 1132  
the help me grow program to encourage early prenatal and well-baby 1133  
care, as well as provide parenting education to promote the 1134  
comprehensive health and development of children, ~~and provide~~ 1135  
~~early intervention services in accordance with part C of the~~ 1136  
~~"Individuals with Disabilities Education Act," 118 Stat. 2744~~ 1137  
~~(2004), 20 U.S.C. 1431 et seq.~~ The program shall ~~include the~~ 1138  
~~following services:~~ 1139

~~(1) Home~~ also provide home visiting services to families with 1140  
a pregnant woman or an infant or toddler under three years of age 1141  
who meet the eligibility requirements established in rules adopted 1142  
under this section. 1143

~~(2) Part C early intervention services to infants and~~ 1144  
~~toddlers under three years of age who meet the eligibility~~ 1145  
~~requirements established in rules adopted under this section.~~ 1146

(B) The director of health may enter into an interagency 1147  
agreement with one or more state agencies to implement the help me 1148  
grow program and ensure coordination of early childhood programs. 1149

(C) The director may distribute help me grow program funds 1150  
through contracts, grants, or subsidies to entities providing 1151  
services under the program. 1152

~~(D) To the extent funds are available, the department shall~~ 1153

~~establish a system of payment to providers of home visiting and  
part C early intervention services.~~ 1154  
1155

~~(E)~~ As a condition of receiving payments for home visiting 1156  
services, providers shall report to the director data on the 1157  
program performance indicators that are used to assess progress 1158  
toward achieving the goals of the program. The report shall 1159  
include data on the performance indicator of birth outcomes, 1160  
including risk indicators of low birth weight and preterm births, 1161  
and data on all other performance indicators specified in rules 1162  
adopted under this section. The providers shall report the data in 1163  
the format and within the time frames specified in the rules. 1164

The director shall prepare an annual report on the data 1165  
received from the providers. 1166

~~(F)~~(E) Pursuant to Chapter 119. of the Revised Code, the 1167  
director shall adopt rules that are necessary and proper to 1168  
implement this section. The rules shall specify all of the 1169  
following: 1170

(1) Eligibility requirements for home visiting services ~~and~~ 1171  
~~part C early intervention services;~~ 1172

(2) Eligibility requirements for providers of home visiting 1173  
services ~~and providers of part C early intervention services;~~ 1174

(3) Standards and procedures for the provision of program 1175  
services, including data collection, program monitoring, and 1176  
program evaluation; 1177

(4) Procedures for appealing the denial of an application for 1178  
program services or the termination of services; 1179

(5) Procedures for appealing the denial of an application to 1180  
become a provider of program services or the termination of the 1181  
department's approval of a provider; 1182

(6) Procedures for addressing complaints; 1183

(7) The program performance indicators on which data must be reported by providers of home visiting services under division ~~(E)~~(D) of this section, which, to the extent possible, shall be consistent with federal reporting requirements for federally funded home visiting services;

(8) The format in which reports must be submitted under division ~~(E)~~(D) of this section and the time frames within which the reports must be submitted;

(9) Criteria for payment of approved providers of program services;

(10) Any other rules necessary to implement the program.

~~(G) A family enrolled in the help me grow at risk program on the effective date of this amendment shall be eligible for at risk services until December 31, 2013, or until the eligible child reaches three years of age, whichever occurs first.~~

**Sec. 4723.071.** (A) As used in this section, "health-related activities," and "MR/DD developmental disabilities personnel," "~~prescribed medication,~~" and "~~tube feeding~~" have the same meanings as in section 5123.41 of the Revised Code.

(B) The board of nursing shall adopt rules as it considers necessary to govern nursing delegation as it applies to MR/DD developmental disabilities personnel who administer ~~prescribed~~ medications, and perform health-related activities, ~~and perform tube feedings~~ pursuant to the authority granted under section 5123.42 of the Revised Code. The board shall not establish in the rules any requirement that is inconsistent with the authority of MR/DD developmental disabilities personnel granted under that section. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.

(C) The board ~~of nursing~~ may accept complaints from any



person or government entity regarding the performance or 1214  
qualifications of ~~MR/DD~~ developmental disabilities personnel who 1215  
administer ~~prescribed~~ medications, and perform health-related 1216  
activities, ~~and perform tube feedings~~ pursuant to the authority 1217  
granted under section 5123.42 of the Revised Code. The board shall 1218  
refer all complaints received to the department of developmental 1219  
disabilities. The board may participate in an investigation of a 1220  
complaint being conducted by the department under section 5123.421 1221  
of the Revised Code. 1222

**Sec. 4723.32.** This chapter does not prohibit any of the 1223  
following: 1224

(A) The practice of nursing by a student currently enrolled 1225  
in and actively pursuing completion of a prelicensure nursing 1226  
education program, if all of the following are the case: 1227

(1) The student is participating in a program located in this 1228  
state and approved by the board of nursing or participating in 1229  
this state in a component of a program located in another 1230  
jurisdiction and approved by a board that is a member of the 1231  
national council of state boards of nursing; 1232

(2) The student's practice is under the auspices of the 1233  
program; 1234

(3) The student acts under the supervision of a registered 1235  
nurse serving for the program as a faculty member or teaching 1236  
assistant. 1237

(B) The rendering of medical assistance to a licensed 1238  
physician, licensed dentist, or licensed podiatrist by a person 1239  
under the direction, supervision, and control of such licensed 1240  
physician, dentist, or podiatrist; 1241

(C) The activities of persons employed as nursing aides, 1242  
attendants, orderlies, or other auxiliary workers in patient 1243

homes, nurseries, nursing homes, hospitals, home health agencies, or other similar institutions;	1244 1245
(D) The provision of nursing services to family members or in emergency situations;	1246 1247
(E) The care of the sick when done in connection with the practice of religious tenets of any church and by or for its members;	1248 1249 1250
(F) The practice of nursing as a certified registered nurse anesthetist, clinical nurse specialist, certified nurse-midwife, or certified nurse practitioner by a student currently enrolled in and actively pursuing completion of a program of study leading to initial authorization by the board of nursing to practice nursing in the specialty, if all of the following are the case:	1251 1252 1253 1254 1255 1256
(1) The program qualifies the student to sit for the examination of a national certifying organization approved by the board under section 4723.46 of the Revised Code or the program prepares the student to receive a master's degree in accordance with division (A)(2) of section 4723.41 of the Revised Code;	1257 1258 1259 1260 1261
(2) The student's practice is under the auspices of the program;	1262 1263
(3) The student acts under the supervision of a registered nurse serving for the program as a faculty member, teaching assistant, or preceptor.	1264 1265 1266
(G) The activities of an individual who currently holds a license to practice nursing in another jurisdiction, if the individual's license has not been revoked, the individual is not currently under suspension or on probation, the individual does not represent the individual as being licensed under this chapter, and one of the following is the case:	1267 1268 1269 1270 1271 1272
(1) The individual is engaging in the practice of nursing by	1273

discharging official duties while employed by or under contract	1274
with the United States government or any agency thereof;	1275
(2) The individual is engaging in the practice of nursing as	1276
an employee of an individual, agency, or corporation located in	1277
the other jurisdiction in a position with employment	1278
responsibilities that include transporting patients into, out of,	1279
or through this state, as long as each trip in this state does not	1280
exceed seventy-two hours;	1281
(3) The individual is consulting with an individual licensed	1282
in this state to practice any health-related profession;	1283
(4) The individual is engaging in activities associated with	1284
teaching in this state as a guest lecturer at or for a nursing	1285
education program, continuing nursing education program, or	1286
in-service presentation;	1287
(5) The individual is conducting evaluations of nursing care	1288
that are undertaken on behalf of an accrediting organization,	1289
including the national league for nursing accrediting committee,	1290
the joint commission on accreditation of healthcare organizations,	1291
or any other nationally recognized accrediting organization;	1292
(6) The individual is providing nursing care to an individual	1293
who is in this state on a temporary basis, not to exceed six	1294
months in any one calendar year, if the nurse is directly employed	1295
by or under contract with the individual or a guardian or other	1296
person acting on the individual's behalf;	1297
(7) The individual is providing nursing care during any	1298
disaster, natural or otherwise, that has been officially declared	1299
to be a disaster by a public announcement issued by an appropriate	1300
federal, state, county, or municipal official.	1301
(H) The administration of medication by an individual who	1302
holds a valid medication aide certificate issued under this	1303
chapter, if the medication is administered to a resident of a	1304

nursing home ~~or~~, residential care facility, or ICF/IID authorized 1305  
by section 4723.64 of the Revised Code to use a certified 1306  
medication aide and the medication is administered in accordance 1307  
with section 4723.67 of the Revised Code. 1308

**Sec. 4723.61.** As used in this section and in sections 4723.64 1309  
to 4723.69 of the Revised Code: 1310

(A) "Intermediate care facility for individuals with 1311  
intellectual disabilities" and "ICF/IID" have the same meanings as 1312  
in section 5124.01 of the Revised Code. 1313

(B) "Medication" means a drug, as defined in section 4729.01 1314  
of the Revised Code. 1315

~~(B)~~(C) "Medication error" means a failure to follow the 1316  
prescriber's instructions when administering a prescription 1317  
medication. 1318

~~(C)~~(D) "Nursing home" and "residential care facility" have 1319  
the same meanings as in section 3721.01 of the Revised Code. 1320

~~(D)~~(E) "Prescription medication" means a medication that may 1321  
be dispensed only pursuant to a prescription. 1322

~~(E)~~(F) "Prescriber" and "prescription" have the same meanings 1323  
as in section 4729.01 of the Revised Code. 1324

**Sec. 4723.64.** A nursing home ~~or~~, residential care facility, 1325  
or ICF/IID may use one or more medication aides to administer 1326  
prescription medications to its residents, subject to both of the 1327  
following conditions: 1328

(A) Each individual used as a medication aide must hold a 1329  
current, valid medication aide certificate issued by the board of 1330  
nursing under this chapter. 1331

(B) The nursing home ~~or~~, residential care facility, or 1332  
ICF/IID shall ensure that the requirements of section 4723.67 of 1333

the Revised Code are met. 1334

**Sec. 4723.651.** (A) To be eligible to receive a medication 1335  
aide certificate, an applicant shall meet all of the following 1336  
conditions: 1337

(1) Be at least eighteen years of age; 1338

(2) Have a high school diploma or a high school equivalence 1339  
diploma as defined in section 5107.40 of the Revised Code; 1340

(3) If the applicant is to practice as a medication aide in a 1341  
nursing home, be a nurse aide who satisfies the requirements of 1342  
division (A)(1), (2), (3), (4), (5), (6), or (8) of section 1343  
3721.32 of the Revised Code; 1344

(4) If the applicant is to practice as a medication aide in a 1345  
residential care facility, be a nurse aide who satisfies the 1346  
requirements of division (A)(1), (2), (3), (4), (5), (6), or (8) 1347  
of section 3721.32 of the Revised Code or an individual who has at 1348  
least one year of direct care experience in a residential care 1349  
facility; 1350

(5) If the applicant is to practice as a medication aide in 1351  
an ICF/IID, be a nurse aide who satisfies the requirements of 1352  
division (A)(1), (2), (3), (4), (5), (6), or (8) of section 1353  
3721.32 of the Revised Code or an individual who has at least one 1354  
year of direct care experience in an ICF/IID; 1355

(6) Successfully complete the course of instruction provided 1356  
by a training program approved ~~by the board~~ under section 4723.66 1357  
of the Revised Code; 1358

~~(6)~~(7) Not be ineligible for licensure or certification as 1359  
specified in section 4723.092 of the Revised Code; 1360

~~(7)~~(8) Have not committed any act that is grounds for 1361  
disciplinary action under section 3123.47 or 4723.28 of the 1362  
Revised Code or be determined by the board to have made 1363

restitution, been rehabilitated, or both; 1364

~~(8)~~(9) Not be required to register under Chapter 2950. of the 1365  
Revised Code or a substantially similar law of another state, the 1366  
United States, or another country; 1367

~~(9)~~(10) Meet all other requirements for a medication aide 1368  
certificate established in rules adopted under section 4723.69 of 1369  
the Revised Code. 1370

(B) If an applicant meets the ~~requirement~~ requirements 1371  
specified in division (A) of this section, the board of nursing 1372  
shall issue a medication aide certificate to the applicant. If a 1373  
medication aide certificate is issued to an individual on the 1374  
basis of having at least one year of direct care experience 1375  
working in a residential care facility, as provided in division 1376  
(A)(4) of this section, the certificate is valid for use only in a 1377  
residential care facility. If a medication aide certificate is 1378  
issued to an individual on the basis of having at least one year 1379  
of direct care experience working in an ICF/IID, as provided in 1380  
division (A)(5) of this section, the certificate is valid for use 1381  
only in an ICF/IID. The board shall state the limitation on the 1382  
certificate issued to the individual. 1383

(C) A medication aide certificate is valid for two years, 1384  
unless earlier suspended or revoked. The certificate may be 1385  
renewed in accordance with procedures specified by the board in 1386  
rules adopted under section 4723.69 of the Revised Code. To be 1387  
eligible for renewal, an applicant shall pay the renewal fee 1388  
established in the rules and meet all renewal qualifications 1389  
specified in the rules. 1390

**Sec. 4723.67.** (A) Except for the prescription medications 1391  
specified in division (C) of this section and the methods of 1392  
medication administration specified in division (D) of this 1393  
section, a medication aide who holds a current, valid medication 1394

aide certificate issued under this chapter may administer 1395  
prescription medications to the residents of nursing homes ~~and,~~ 1396  
residential care facilities, and ICFs/IID that use medication 1397  
aides pursuant to section 4723.64 of the Revised Code. A 1398  
medication aide shall administer prescription medications only 1399  
pursuant to the delegation of a registered nurse or a licensed 1400  
practical nurse acting at the direction of a registered nurse. 1401

Delegation of medication administration to a medication aide 1402  
shall be carried out in accordance with the rules for nursing 1403  
delegation adopted under this chapter by the board of nursing. A 1404  
nurse who has delegated to a medication aide responsibility for 1405  
the administration of prescription medications to the residents of 1406  
a nursing home ~~or,~~ residential care facility, or ICF/IID shall not 1407  
withdraw the delegation on an arbitrary basis or for any purpose 1408  
other than patient safety. 1409

(B) In exercising the authority to administer prescription 1410  
medications pursuant to nursing delegation, a medication aide may 1411  
administer prescription medications in any of the following 1412  
categories: 1413

(1) Oral medications; 1414

(2) Topical medications; 1415

(3) Medications administered as drops to the eye, ear, or 1416  
nose; 1417

(4) Rectal and vaginal medications; 1418

(5) Medications prescribed with a designation authorizing or 1419  
requiring administration on an as-needed basis, but only if a 1420  
nursing assessment of the patient is completed before the 1421  
medication is administered. 1422

(C) A medication aide shall not administer prescription 1423  
medications in either of the following categories: 1424

(1) Medications containing a schedule II controlled substance, as defined in section 3719.01 of the Revised Code;	1425 1426
(2) Medications requiring dosage calculations.	1427
(D) A medication aide shall not administer prescription medications by any of the following methods:	1428 1429
(1) Injection;	1430
(2) Intravenous therapy procedures;	1431
(3) Splitting pills for purposes of changing the dose being given.	1432 1433
(E) A nursing home <del>or</del> , residential care facility, <u>or ICF/IID</u> that uses medication aides shall ensure that medication aides do not have access to any schedule II controlled substances within the home <del>or</del> , <u>facility, or ICF/IID</u> for use by its residents.	1434 1435 1436 1437
<b>Sec. 4723.68.</b> (A) A registered nurse, or licensed practical nurse acting at the direction of a registered nurse, who delegates medication administration to a medication aide who holds a current, valid medication aide certificate issued under this chapter is not liable in damages to any person or government entity in a civil action for injury, death, or loss to person or property that allegedly arises from an action or omission of the medication aide in performing the medication administration, if the delegating nurse delegates the medication administration in accordance with this chapter and the rules adopted under this chapter.	1438 1439 1440 1441 1442 1443 1444 1445 1446 1447 1448
(B) A person employed by a nursing home <del>or</del> , residential care facility, <u>or ICF/IID</u> that uses medication aides pursuant to section 4723.64 of the Revised Code who reports in good faith a medication error at the nursing home <del>or</del> , residential care facility, <u>or ICF/IID</u> is not subject to disciplinary action by the board of nursing or any other government entity regulating that	1449 1450 1451 1452 1453 1454



person's professional practice and is not liable in damages to any 1455  
person or government entity in a civil action for injury, death, 1456  
or loss to person or property that allegedly results from 1457  
reporting the medication error. 1458

**Sec. 5119.25.** (A) The director of mental health and addiction 1459  
services, in whole or in part, may withhold funds otherwise to be 1460  
allocated to a board of alcohol, drug addiction, and mental health 1461  
services under section 5119.23 of the Revised Code if the board 1462  
fails to comply with Chapter 340. or 5119. of the Revised Code or 1463  
rules of the department of mental health and addiction services. 1464  
However, beginning ~~September 15, 2016~~ July 1, 2017, the director 1465  
shall withhold all such funds from the board when required to do 1466  
so under division (A)(4) of section 340.08 of the Revised Code or 1467  
division (G)(1) of section 5119.22 of the Revised Code. 1468

(B) The director of mental health and addiction services may 1470  
withhold funds otherwise to be allocated to a board of alcohol, 1471  
drug addiction, and mental health services under section 5119.23 1472  
of the Revised Code if the board denies available service on the 1473  
basis of race, color, religion, creed, sex, age, national origin, 1474  
disability as defined in section 4112.01 of the Revised Code, or 1475  
developmental disability. 1476

(C) The director shall issue a notice identifying the areas 1477  
of noncompliance and the action necessary to achieve compliance. 1478  
The director may offer technical assistance to the board to 1479  
achieve compliance. The board shall have thirty days from receipt 1480  
of the notice of noncompliance to present its position that it is 1481  
in compliance or to submit to the director evidence of corrective 1482  
action the board took to achieve compliance. Before withholding 1483  
funds, the director or the director's designee shall hold a 1484  
hearing within thirty days of receipt of the board's position or 1485

evidence to determine if there are continuing violations and that 1486  
either assistance is rejected or the board is unable, or has 1487  
failed, to achieve compliance. The director may appoint a 1488  
representative from another board of alcohol, drug addiction, and 1489  
mental health services to serve as a mentor for the board in 1490  
developing and executing a plan of corrective action to achieve 1491  
compliance. Any such representative shall be from a board that is 1492  
in compliance with Chapter 340. of the Revised Code, this chapter, 1493  
and the department's rules. Subsequent to the hearing process, if 1494  
it is determined that compliance has not been achieved, the 1495  
director may allocate all or part of the withheld funds to one or 1496  
more community mental health services providers or community 1497  
addiction services providers to provide the mental health service 1498  
or addiction service for which the board is not in compliance 1499  
until the time that there is compliance. The director shall adopt 1500  
rules in accordance with Chapter 119. of the Revised Code to 1501  
implement this section. 1502

**Sec. 5123.02.** The department of developmental disabilities 1503  
shall do the following: 1504

(A) Promote comprehensive statewide programs and services for 1505  
persons with ~~mental retardation or a~~ developmental ~~disability~~ 1506  
disabilities and their families wherever they reside in the state. 1507  
These programs shall include public ~~education~~ awareness, 1508  
prevention, ~~diagnosis~~ assessment, treatment, training, and care. 1509

(B) Provide administrative leadership for statewide services 1510  
~~which include residential facilities, evaluation centers, and~~ 1511  
~~community classes which are wholly or in part financed by the~~ 1512  
~~department of developmental disabilities as provided by section~~ 1513  
~~5123.26 of the Revised Code;~~ 1514

(C) Develop and maintain, to the extent feasible, data on all 1515  
services and programs ~~for persons with mental retardation or a~~ 1516

~~developmental disability, that are provided by governmental and~~ 1517  
~~private agencies provide for persons with developmental~~ 1518  
~~disabilities;~~ 1519

~~(D) Make periodic determinations of the number of persons~~ 1520  
~~with mental retardation or a developmental disability requiring~~ 1521  
~~services in the state;~~ 1522

~~(E) Provide leadership to local authorities in planning and~~ 1523  
~~developing community-wide services for persons with mental~~ 1524  
~~retardation or a developmental disability disabilities and their~~ 1525  
~~families;~~ 1526

~~(F)~~(E) Promote programs of professional training and research 1527  
in cooperation with other state departments, agencies, and 1528  
institutions of higher learning; 1529

(F) Serve as the "lead agency," as described by 20 U.S.C. 1530  
1435(a)(10), to implement the state's part C early intervention 1531  
services program, through which early intervention services are 1532  
provided to eligible infants and toddlers in accordance with part 1533  
C of the "Individuals with Disabilities Education Act," 20 U.S.C. 1534  
1431 et seq., and regulations implementing that part in 34 C.F.R. 1535  
part 303. 1536

**Sec. 5123.024.** The department of developmental disabilities 1537  
may do any of the following as the lead agency to implement the 1538  
state's part C early intervention services program, as described 1539  
in section 5123.02 of the Revised Code: 1540

(A) Enter into an interagency agreement with one or more 1541  
other state agencies to implement the program and ensure 1542  
coordination of early childhood programs; 1543

(B) Distribute program funds through contracts, grants, or 1544  
subsidies to entities that are program service providers; 1545

(C) Establish a system of payment to program service 1546

providers. 1547

Sec. 5123.0421. The director of developmental disabilities 1548  
shall adopt rules in accordance with Chapter 119. of the Revised 1549  
Code that are necessary to implement the state's part C early 1550  
intervention services program, including rules that specify all of 1551  
the following: 1552

(A) Eligibility requirements to receive program services; 1553

(B) Eligibility requirements to be a program service 1554  
provider; 1555

(C) Operating standards and procedures for program service 1556  
providers, including standards and procedures governing data 1557  
collection, program monitoring, and program evaluation; 1558

(D) Procedures to appeal the denial of an application to 1559  
receive program services or the termination of program services; 1560

(E) Procedures to appeal a decision by the department of 1561  
developmental disabilities to deny an application to be a program 1562  
service provider or to terminate a provider's status; 1563

(F) Procedures for addressing complaints by persons who 1564  
receive program services; 1565

(G) Criteria for the payment of program service providers; 1566

(H) The metrics or indicators used to measure program service 1567  
provider performance. 1568

Sec. 5123.0422. The governor shall establish the early 1569  
intervention services advisory council, which shall serve as the 1570  
state interagency coordinating council, as described in 20 U.S.C. 1571  
1441. In establishing the council, the governor shall comply with 1572  
the requirements of 20 U.S.C. 1441, including the requirement to 1573  
ensure that the membership of the council reasonably represents 1574  
the population of the state. 1575

The governor shall appoint one of the council members to 1576  
serve as chairperson of the council, or the governor may delegate 1577  
appointment of the chairperson to the council. No member of the 1578  
council representing the department of health or the department of 1579  
developmental disabilities shall serve as chairperson. 1580

The council is not subject to sections 101.82 to 101.87 of 1581  
the Revised Code. 1582

**Sec. 5123.0423.** As used in this section, "school district of 1583  
residence" has the same meaning as in section 3323.01 of the 1584  
Revised Code. 1585

The director of developmental disabilities shall request a 1586  
student data verification code from the independent contractor 1587  
engaged by the department of education to create and maintain such 1588  
codes for school districts and community schools under division 1589  
(D)(2) of section 3301.0714 of the Revised Code for each child who 1590  
is receiving services from the state's part C early intervention 1591  
services program. The director shall request from the parent, 1592  
guardian, or custodian of the child, or from any other person who 1593  
is authorized by law to make decisions regarding the child's 1594  
education, the name and address of the child's school district of 1595  
residence. The director shall submit the data verification code 1596  
for that child to the child's school district of residence at the 1597  
time the child ceases to receive services from the part C early 1598  
intervention services program. 1599

The director and each school district that receives a data 1600  
verification code under this section shall not release that code 1601  
to any person except as provided by law. Any document that the 1602  
director holds in the director's files that contains both a 1603  
child's name or other personally identifiable information and the 1604  
child's data verification code is not a public record under 1605  
section 149.43 of the Revised Code. 1606

Sec. 5123.1610. (A) ~~Both~~ All of the following apply if the department of medicaid, pursuant to section 5164.38 of the Revised Code, refuses to enter into, terminates, or refuses to revalidate a provider agreement that authorizes a person or government entity to provide supported living under the medicaid program:

(1) In the case of a refusal to enter into a provider agreement, the person or government entity's application to provide medicaid-funded supported living under a supported living certificate is automatically denied on the date the department of medicaid refuses to enter into the provider agreement.

(2) In the case of a terminated provider agreement, the person or government entity's authority to provide medicaid-funded supported living under a supported living certificate is automatically revoked on the date that the provider agreement is terminated.

~~(2)~~(3) In the case of a provider agreement that expires because the department of medicaid refuses to revalidate it, the person or government entity's authority to provide medicaid-funded supported living under a supported living certificate is automatically revoked on the date that the provider agreement expires, unless the expiration date of the provider agreement is the same as the expiration date of the supported living certificate, in which case the director of developmental disabilities shall refuse to renew the person or government entity's authority to provide medicaid-funded supported living under the certificate.

(B) The director of developmental disabilities is not required to issue an adjudication order in accordance with Chapter 119. of the Revised Code to do ~~either~~ any of the following pursuant to this section:

(1) Deny a person or government entity's application to

<u>provide medicaid-funded supported living;</u>	1638
(2) Revoke a person or government entity's authority to provide medicaid-funded supported living;	1639
<u>provide medicaid-funded supported living;</u>	1640
<del>(2)</del> (3) Refuse to renew a person or government entity's authority to provide medicaid-funded supported living.	1641
	1642
(C) This section does not affect a person or government entity's <u>opportunity or authority to provide do either of the following:</u>	1643
	1644
	1645
(1) <u>Apply to provide nonmedicaid-funded supported living under a supported living certificate;</u>	1646
	1647
(2) <u>Provide nonmedicaid-funded supported living under a supported living certificate.</u>	1648
	1649
<b><u>Sec. 5123.377.</u></b> (A) As used in this section:	1650
(1) <u>"Adult services" has the same meaning as in section 5126.01 of the Revised Code.</u>	1651
	1652
(2) <u>"Community adult facility" means a facility in which adult services are provided or a facility associated with the provision of adult services.</u>	1653
	1654
	1655
(B) <u>The director of developmental disabilities may change the terms of an agreement entered into with a county board of developmental disabilities or a board of county commissioners pursuant to section 5123.36 of the Revised Code or other statutory authority in effect before July 1, 1980, regarding the construction, acquisition, or renovation of a community adult facility if all of the following apply:</u>	1656
	1657
	1658
	1659
	1660
	1661
	1662
(1) <u>The agreement was entered into during the period beginning January 1, 1976, and ending December 31, 1999.</u>	1663
	1664
(2) <u>The agreement requires the county board or board of county commissioners to use the community adult facility for at</u>	1665
	1666

<u>least forty years.</u>	1667
<u>(3) The county board or board of county commissioners submits</u>	1668
<u>to the director an application for a change in the agreement's</u>	1669
<u>terms that includes all of the following:</u>	1670
<u>(a) A statement of intent to close the facility and the</u>	1671
<u>anticipated date of closure;</u>	1672
<u>(b) The number of individuals with developmental disabilities</u>	1673
<u>served in the facility at the time of application;</u>	1674
<u>(c) Identification of alternative providers of services to be</u>	1675
<u>offered to those individuals;</u>	1676
<u>(d) A commitment and demonstration that those individuals</u>	1677
<u>will receive services from the alternative providers;</u>	1678
<u>(e) A resolution from the county board or board of county</u>	1679
<u>commissioners authorizing the application, including a commitment</u>	1680
<u>that if the facility is sold, the county board or board of county</u>	1681
<u>commissioners will do either of the following:</u>	1682
<u>(i) Reimburse the department of developmental disabilities</u>	1683
<u>the proceeds of the sale up to the outstanding balance owed under</u>	1684
<u>the agreement;</u>	1685
<u>(ii) Use the proceeds of the sale for the acquisition of</u>	1686
<u>housing for individuals with developmental disabilities that</u>	1687
<u>complies with the requirements established by the director.</u>	1688
<u>(C) Agreement terms that may be changed pursuant to division</u>	1689
<u>(B) of this section include terms regarding the length of time the</u>	1690
<u>facility must be used as a community adult facility.</u>	1691
<u>Sec. 5123.378. (A) As used in this section:</u>	1692
<u>(1) "Community early childhood facility" means a facility in</u>	1693
<u>which early childhood services are provided.</u>	1694
<u>(2) "Early childhood services" has the same meaning as in</u>	1695



section 5126.01 of the Revised Code. 1696

(B) The director of developmental disabilities may change the terms of an agreement entered into with a county board of developmental disabilities or a board of county commissioners pursuant to section 5123.36 of the Revised Code or other statutory authority in effect before July 1, 1980, regarding the construction, acquisition, or renovation of a community early childhood facility if all of the following apply: 1697  
1698  
1699  
1700  
1701  
1702  
1703

(1) The agreement was entered into during the period beginning January 1, 1976, and ending December 31, 1999. 1704  
1705

(2) The agreement requires the county board or board of county commissioners to use the community early childhood facility for at least fifteen years. 1706  
1707  
1708

(3) The county board or board of county commissioners submits to the director an application for a change in the agreement's terms that includes all of the following: 1709  
1710  
1711

(a) A statement of intent to close the facility and the anticipated date of closure; 1712  
1713

(b) The number of individuals with developmental disabilities served in the facility at the time of application; 1714  
1715

(c) A commitment and demonstration that those individuals will continue to receive services; 1716  
1717

(d) A resolution from the county board or board of county commissioners authorizing the application, including a commitment that if the facility is sold, the county board or board of county commissioners will do either of the following: 1718  
1719  
1720  
1721

(i) Reimburse the department of developmental disabilities the proceeds of the sale up to the outstanding balance owed under the agreement; 1722  
1723  
1724

(ii) Use the proceeds of the sale for the acquisition of 1725

<u>housing for individuals with developmental disabilities that</u>	1726
<u>complies with the requirements established by the director.</u>	1727
<u>(C) Agreement terms that may be changed pursuant to division</u>	1728
<u>(B) of this section include terms regarding the length of time the</u>	1729
<u>facility must be used as a community early childhood facility.</u>	1730
<b>Sec. 5123.41.</b> As used in this section and sections 5123.42 to	1731
5123.47 of the Revised Code:	1732
(A) "Adult services" has the same meaning as in section	1733
5126.01 of the Revised Code.	1734
(B) "Certified supported living provider" means a person or	1735
government entity certified under section 5123.161 of the Revised	1736
Code.	1737
(C) "Drug" has the same meaning as in section 4729.01 of the	1738
Revised Code.	1739
(D) "Family support services" has the same meaning as in	1740
section 5126.01 of the Revised Code.	1741
(E) "Health-related activities" means the following:	1742
(1) Taking vital signs;	1743
(2) Application of clean dressings that do not require health	1744
assessment;	1745
(3) Basic measurement of bodily intake and output;	1746
(4) Oral suctioning;	1747
(5) Use of glucometers;	1748
(6) External urinary catheter <del>care</del> <u>cleaning</u> ;	1749
(7) Emptying and replacing <del>colostomy</del> <u>ostomy</u> bags;	1750
(8) Collection of specimens by noninvasive means;	1751
<u>(9) Pulse oximetry reading;</u>	1752

<u>(10) Use of continuous positive airway pressure machines;</u>	1753
<u>(11) Application of percussion vests;</u>	1754
<u>(12) Use of cough assist devices and insufflators;</u>	1755
<u>(13) Application of prescribed compression hosiery.</u>	1756
(F) "Licensed health professional authorized to prescribe drugs" has the same meaning as in section 4729.01 of the Revised Code.	1757 1758 1759
(G) <u>"Metered dose inhaled medication" means a premeasured medication administered by inhalation using a hand-held dispenser or aerosol nebulizer.</u>	1760 1761 1762
(H) <del>MR/DD</del> <u>Developmental disabilities personnel</u> means the employees and the workers under contract who provide specialized services to individuals with mental retardation and developmental disabilities. <del>MR/DD</del> <u>Developmental disabilities personnel</u> includes those who provide the services as follows:	1763 1764 1765 1766 1767
(1) Through direct employment with the department of developmental disabilities or a county board of developmental disabilities;	1768 1769 1770
(2) Through an entity under contract with the department of developmental disabilities or a county board of developmental disabilities;	1771 1772 1773
(3) Through direct employment or by being under contract with private entities, including private entities that operate residential facilities.	1774 1775 1776
<del>(H)</del> (I) "Nursing delegation" means the process established in rules adopted by the board of nursing pursuant to Chapter 4723. of the Revised Code under which a registered nurse or licensed practical nurse acting at the direction of a registered nurse transfers the performance of a particular nursing activity or task to another person who is not otherwise authorized to perform the	1777 1778 1779 1780 1781 1782

activity or task. 1783

~~(I)~~(J) "Over-the-counter medication" means a drug that may be 1784  
sold and purchased without a prescription. 1785

(K) "Prescribed medication" means a drug that is to be 1786  
administered according to the instructions of a licensed health 1787  
professional authorized to prescribe drugs. 1788

~~(J)~~(L) "Residential facility" means a facility licensed under 1789  
section 5123.19 of the Revised Code. 1790

~~(K)~~(M) "Specialized services" has the same meaning as in 1791  
section 5123.50 of the Revised Code. 1792

~~(L)~~ "Tube feeding" means the provision of nutrition to an 1793  
individual through a gastrostomy tube or a jejunostomy tube. 1794

(N) "Topical over-the-counter musculoskeletal medication" 1795  
means an over-the-counter medication that is applied topically or 1796  
passes through the skin to provide relief from discomfort in the 1797  
muscles, joints, or bones. 1798

**Sec. 5123.42.** (A) ~~Beginning nine months after March 31, 2003,~~ 1799  
~~MR/DD~~ Developmental disabilities personnel who are not 1800  
specifically authorized by other provisions of the Revised Code to 1801  
administer ~~prescribed~~ medications, or perform health-related 1802  
activities, ~~or perform tube feedings~~ may do so pursuant to this 1803  
section as part of the specialized services the ~~MR/DD~~ 1804  
developmental disabilities personnel provide to individuals with 1805  
mental retardation and developmental disabilities in the following 1806  
categories: 1807

(1) Recipients of early intervention, preschool, and 1808  
school-age services offered or provided pursuant to this chapter 1809  
or Chapter 5126. of the Revised Code; 1810

(2) Recipients of adult services, if the services are 1811  
received in a setting where seventeen or more individuals receive 1812

the services and the services are offered or provided pursuant to 1813  
this chapter or Chapter 5126. of the Revised Code; 1814

(3) Recipients of adult services, if the services are 1815  
received in a setting where not more than sixteen individuals 1816  
receive the services and the services are offered or provided 1817  
pursuant to this chapter or Chapter 5126. of the Revised Code; 1818

(4) Recipients of family support services offered or provided 1819  
pursuant to this chapter or Chapter 5126. of the Revised Code; 1820

~~(4)~~(5) Recipients of services from certified supported living 1821  
providers, if the services are offered or provided pursuant to 1822  
this chapter or Chapter 5126. of the Revised Code; 1823

~~(5)~~(6) Recipients of residential support services from 1824  
certified home and community-based services providers, if the 1825  
services are received in a community living arrangement that 1826  
includes not more than four individuals with mental retardation 1827  
and developmental disabilities and the services are offered or 1828  
provided pursuant to this chapter or Chapter 5126. of the Revised 1829  
Code; 1830

~~(6)~~(7) Recipients of services not included in divisions 1831  
(A)(1) to ~~(5)~~(6) of this section that are offered or provided 1832  
pursuant to this chapter or Chapter 5126. of the Revised Code; 1833

~~(7)~~(8) Residents of a residential facility with not more than 1834  
five ~~or fewer~~ resident beds; 1835

~~(8)~~(9) Residents of a residential facility with at least six 1836  
~~but not more than sixteen~~ resident beds; 1837

~~(9)~~ Residents of a residential facility with ~~seventeen or~~ 1838  
~~more resident beds who are on a field trip from the facility, if~~ 1839  
~~all of the following are the case:~~ 1840

~~(a) The field trip is sponsored by the facility for purposes~~ 1841  
~~of complying with federal medicaid statutes and regulations, state~~ 1842

~~medicaid statutes and rules, or other federal or state statutes, 1843  
regulations, or rules that require the facility to provide 1844  
habilitation, community integration, or normalization services to 1845  
its residents. 1846~~

~~(b) Not more than ten field trip participants are residents 1847  
who have health needs requiring the administration of prescribed 1848  
medications, excluding participants who self-administer prescribed 1849  
medications or receive assistance with self-administration of 1850  
prescribed medications. 1851~~

~~(c) The facility staffs the field trip with MR/DD personnel 1852  
in such a manner that one person will administer prescribed 1853  
medications, perform health-related activities, or perform tube 1854  
feedings for not more than four participants if one or more of 1855  
those participants have health needs requiring the person to 1856  
administer prescribed medications through a gastrostomy or 1857  
jejunostomy tube. 1858~~

~~(d) According to the instructions of a health care 1859  
professional acting within the scope of the professional's 1860  
practice, the health needs of the participants who require 1861  
administration of prescribed medications by MR/DD personnel are 1862  
such that the participants must receive the medications during the 1863  
field trip to avoid jeopardizing their health and safety. 1864~~

(B)(1) In the case of individuals described in divisions 1865  
(A)(1) to (9) of this section, developmental disabilities 1866  
personnel may do all of the following without nursing delegation 1867  
and without a certificate issued under section 5123.45 of the 1868  
Revised Code: 1869

(a) Activate a vagal nerve stimulator; 1870

(b) Use an epinephrine autoinjector to treat anaphylaxis; 1871

(c) Administer topical over-the-counter medications for the 1872  
purpose of cleaning, protecting, or comforting the skin, hair, 1873

nails, teeth, or oral surfaces, but not for the purpose of 1874  
treating an open wound or a condition that requires a medical 1875  
diagnosis, including a fungal infection. 1876

(2) The authority of developmental disabilities personnel to 1877  
activate a vagal nerve stimulator, use an epinephrine 1878  
autoinjector, and administer topical over-the-counter medications 1879  
is subject to all of the following: 1880

(a) To activate a vagal nerve stimulator or use an 1881  
epinephrine autoinjector, developmental disabilities personnel 1882  
shall successfully complete the training course or courses 1883  
developed under section 5123.43 of the Revised Code for 1884  
developmental disabilities personnel. Developmental disabilities 1885  
personnel shall activate a vagal nerve stimulator or use an 1886  
epinephrine autoinjector only as authorized by the training 1887  
completed. 1888

(b) The employer of developmental disabilities personnel 1889  
shall ensure that the personnel have been trained specifically 1890  
with respect to each individual for whom they activate a vagal 1891  
nerve stimulator or use an epinephrine autoinjector. Developmental 1892  
disabilities personnel shall not activate a vagal nerve stimulator 1893  
or use an epinephrine autoinjector for any individual for whom 1894  
they have not been specifically trained. 1895

(c) If the employer of developmental disabilities personnel 1896  
believes that the personnel have not or will not safely activate a 1897  
vagal nerve stimulator or use an epinephrine autoinjector, the 1898  
employer shall prohibit the developmental disabilities personnel 1899  
from continuing or commencing to do so. Developmental disabilities 1900  
personnel shall not engage in the action or actions subject to an 1901  
employer's prohibition. 1902

(d) Developmental disabilities personnel shall activate a 1903  
vagal nerve stimulator, use an epinephrine autoinjector, or 1904

<u>administer topical over-the-counter medications in accordance with</u>	1905
<u>the manufacturer's instructions.</u>	1906
<u>(C)(1)</u> In the case of recipients of early intervention,	1907
preschool, and school-age services, as specified in division	1908
(A)(1) of this section, all of the following apply:	1909
(a) With nursing delegation, <del>MR/DD</del> <u>developmental disabilities</u>	1910
personnel may perform health-related activities.	1911
(b) With nursing delegation, <del>MR/DD</del> <u>developmental disabilities</u>	1912
personnel may administer oral and topical prescribed medications	1913
<u>and topical over-the-counter musculoskeletal medications.</u>	1914
(c) <u>With nursing delegation, developmental disabilities</u>	1915
<u>personnel may administer oxygen and metered dose inhaled</u>	1916
<u>medications.</u>	1917
<u>(d)</u> With nursing delegation, <del>MR/DD</del> <u>developmental disabilities</u>	1918
personnel may administer prescribed medications through	1919
gastrostomy and jejunostomy tubes, if the tubes being used are	1920
stable and labeled.	1921
<del>(d)</del> <u>(e)</u> With nursing delegation, <del>MR/DD</del> <u>developmental</u>	1922
<u>disabilities</u> personnel may <del>perform routine tube feedings, if the</del>	1923
<del>gastrostomy and jejunostomy tubes being used are stable and</del>	1924
<del>labeled</del> <u>administer routine doses of insulin through subcutaneous</u>	1925
<u>injections, inhalation, and insulin pumps.</u>	1926
(2) In the case of <del>recipients of adult services, as specified</del>	1927
<u>individuals described in <del>division</del> divisions (A)(2), (7), and (9)</u>	1928
of this section, all of the following apply:	1929
(a) With nursing delegation, <del>MR/DD</del> <u>developmental disabilities</u>	1930
personnel may perform health-related activities.	1931
(b) With nursing delegation, <del>MR/DD</del> <u>developmental disabilities</u>	1932
personnel may administer oral and topical prescribed medications	1933
<u>and topical over-the-counter musculoskeletal medications.</u>	1934



(c) With nursing delegation, developmental disabilities 1935  
personnel may administer oxygen and metered dose inhaled 1936  
medications. 1937

(d) With nursing delegation, MR/DD developmental disabilities 1938  
personnel may administer prescribed medications through 1939  
gastrostomy and jejunostomy tubes, if the tubes being used are 1940  
stable and labeled. 1941

~~(d)~~(e) With nursing delegation, MR/DD developmental 1942  
disabilities personnel may ~~perform routine tube feedings, if the~~ 1943  
~~gastrostomy and jejunostomy tubes being used are stable and~~ 1944  
~~labeled~~ administer routine doses of insulin through subcutaneous 1945  
injections, inhalation, and insulin pumps. 1946

(f) With nursing delegation, developmental disabilities 1947  
personnel may administer prescribed medications for the treatment 1948  
of metabolic glyceimic disorders through subcutaneous injections. 1949

(3) ~~In the case of recipients of family support services, as~~ 1950  
~~specified~~ individuals described in division divisions (A)(3), (4), 1951  
(5), (6), and (8) of this section, all of the following apply: 1952

(a) Without nursing delegation, MR/DD developmental 1953  
disabilities personnel may perform health-related activities. 1954

(b) Without nursing delegation, MR/DD developmental 1955  
disabilities personnel may administer oral and topical prescribed 1956  
medications and topical over-the-counter musculoskeletal 1957  
medications. 1958

(c) Without nursing delegation, developmental disabilities 1959  
personnel may administer oxygen and metered dose inhaled 1960  
medications. 1961

(d) With nursing delegation, MR/DD developmental disabilities 1962  
personnel may administer prescribed medications through 1963  
gastrostomy and jejunostomy tubes, if the tubes being used are 1964

stable and labeled.	1965
<del>(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.</del>	1966 1967 1968
(e) With nursing delegation, MR/DD <u>developmental disabilities</u> personnel may administer routine doses of insulin through subcutaneous injections, <u>inhalation</u> , and insulin pumps.	1969 1970 1971
<u>(f) With nursing delegation, developmental disabilities personnel may administer prescribed medications for the treatment of metabolic glyceimic disorders through subcutaneous injections.</u>	1972 1973 1974
<del>(4) In the case of recipients of services from certified supported living providers, as specified in division (A)(4) of this section, all of the following apply:</del>	1975 1976 1977
<del>(a) Without nursing delegation, MR/DD personnel may perform health related activities.</del>	1978 1979
<del>(b) Without nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.</del>	1980 1981
<del>(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.</del>	1982 1983 1984
<del>(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.</del>	1985 1986 1987
<del>(e) With nursing delegation, MR/DD personnel may administer routine doses of insulin through subcutaneous injections and insulin pumps.</del>	1988 1989 1990
<del>(5) In the case of recipients of residential support services from certified home and community based services providers, as specified in division (A)(5) of this section, all of the following apply:</del>	1991 1992 1993 1994

<del>(a) Without nursing delegation, MR/DD personnel may perform health related activities.</del>	1995 1996
<del>(b) Without nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.</del>	1997 1998
<del>(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.</del>	1999 2000 2001
<del>(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.</del>	2002 2003 2004
<del>(e) With nursing delegation, MR/DD personnel may administer routine doses of insulin through subcutaneous injections and insulin pumps.</del>	2005 2006 2007
<del>(6) In the case of recipients of services not included in divisions (A)(1) to (5) of this section, as specified in division (A)(6) of this section, all of the following apply:</del>	2008 2009 2010
<del>(a) With nursing delegation, MR/DD personnel may perform health related activities.</del>	2011 2012
<del>(b) With nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.</del>	2013 2014
<del>(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.</del>	2015 2016 2017
<del>(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.</del>	2018 2019 2020
<del>(7) In the case of residents of a residential facility with five or fewer beds, as specified in division (A)(7) of this section, all of the following apply:</del>	2021 2022 2023
<del>(a) Without nursing delegation, MR/DD personnel may perform</del>	2024

<del>health related activities.</del>	2025
<del>(b) Without nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.</del>	2026 2027
<del>(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.</del>	2028 2029 2030
<del>(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.</del>	2031 2032 2033
<del>(e) With nursing delegation, MR/DD personnel may administer routine doses of insulin through subcutaneous injections and insulin pumps.</del>	2034 2035 2036
<del>(8) In the case of residents of a residential facility with at least six but not more than sixteen resident beds, as specified in division (A)(8) of this section, all of the following apply:</del>	2037 2038 2039
<del>(a) With nursing delegation, MR/DD personnel may perform health related activities.</del>	2040 2041
<del>(b) With nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.</del>	2042 2043
<del>(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.</del>	2044 2045 2046
<del>(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.</del>	2047 2048 2049
<del>(9) In the case of residents of a residential facility with seventeen or more resident beds who are on a field trip from the facility, all of the following apply during the field trip, subject to the limitations specified in division (A)(9) of this section:</del>	2050 2051 2052 2053 2054

~~(a) With nursing delegation, MR/DD personnel may perform health related activities.~~ 2055  
2056

~~(b) With nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.~~ 2057  
2058

~~(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.~~ 2059  
2060  
2061

~~(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.~~ 2062  
2063  
2064

~~(C)(D)~~ The authority of MR/DD developmental disabilities personnel to administer ~~prescribed medications,~~ and perform health-related activities, ~~and perform tube feedings~~ pursuant to division (C) of this section is subject to all of the following: 2065  
2066  
2067  
2068

(1) To administer ~~prescribed medications,~~ or perform health-related activities, ~~or perform tube feedings~~ for individuals in the categories specified under divisions (A)(1) to ~~(8)(9)~~ of this section, MR/DD developmental disabilities personnel shall obtain the certificate or certificates required by the department of developmental disabilities and issued under section 5123.45 of the Revised Code. MR/DD Developmental disabilities personnel shall administer ~~prescribed medication,~~ medications and perform health-related activities, ~~and perform tube feedings~~ only as authorized by the certificate or certificates held. 2069  
2070  
2071  
2072  
2073  
2074  
2075  
2076  
2077  
2078

(2) ~~To administer prescribed medications, perform health related activities, or perform tube feedings for individuals in the category specified under division (A)(9) of this section, MR/DD personnel shall successfully complete the training course or courses developed under section 5123.43 of the Revised Code for the MR/DD personnel. MR/DD personnel shall administer prescribed medication, perform health related~~ 2079  
2080  
2081  
2082  
2083  
2084  
2085

activities, and perform tube feedings only as authorized by the 2086  
training completed. 2087

~~(3)~~ If nursing delegation is required under division ~~(B)~~(C) 2088  
of this section, MR/DD developmental disabilities personnel shall 2089  
not act without nursing delegation or in a manner that is 2090  
inconsistent with the delegation. 2091

~~(4)~~(3) The employer of MR/DD developmental disabilities 2092  
personnel shall ensure that MR/DD the personnel have been trained 2093  
specifically with respect to each individual for whom they 2094  
administer ~~prescribed~~ medications, or perform health-related 2095  
activities, ~~or perform tube feedings~~. MR/DD Developmental 2096  
disabilities personnel shall not administer ~~prescribed~~ 2097  
medications, or perform health-related activities, ~~or perform tube~~ 2098  
~~feedings~~ for any individual for whom they have not been 2099  
specifically trained. 2100

~~(5)~~(4) If the employer of MR/DD developmental disabilities 2101  
personnel believes that MR/DD the personnel have not or will not 2102  
safely administer ~~prescribed~~ medications, or perform 2103  
health-related activities, ~~or perform tube feedings~~, the employer 2104  
shall prohibit the ~~action~~ the personnel from continuing or 2105  
commencing to do so. MR/DD Developmental disabilities personnel 2106  
shall not engage in the action or actions subject to an employer's 2107  
prohibition. 2108

~~(D)~~(E) In accordance with section 5123.46 of the Revised 2109  
Code, the department of developmental disabilities shall adopt 2110  
rules governing its implementation of this section. The rules 2111  
shall include the following: 2112

(1) Requirements for documentation of the administration of 2113  
~~prescribed~~ medications, and performance of health-related 2114  
activities, ~~and performance of tube feedings~~ by MR/DD 2115  
developmental disabilities personnel pursuant to the authority 2116

granted under this section; 2117

(2) Procedures for reporting errors that occur in the 2118  
administration of ~~prescribed~~ medications, and performance of 2119  
health-related activities, ~~and performance of tube feedings~~ by 2120  
~~MR/DD~~ developmental disabilities personnel pursuant to the 2121  
authority granted under this section; 2122

(3) Other standards and procedures the department considers 2123  
necessary for implementation of this section. 2124

**Sec. 5123.421.** The department of developmental disabilities 2125  
shall accept complaints from any person or government entity 2126  
regarding the administration of ~~prescribed~~ medications, and 2127  
performance of health-related activities, ~~and performance of tube~~ 2128  
~~feedings~~ by ~~MR/DD~~ developmental disabilities personnel pursuant to 2129  
the authority granted under section 5123.42 of the Revised Code. 2130  
The department shall conduct investigations of complaints as it 2131  
considers appropriate. ~~The department shall adopt rules in~~ 2132  
~~accordance with section 5123.46 of the Revised Code establishing~~ 2133  
~~procedures for accepting complaints and conducting investigations~~ 2134  
~~under this section.~~ 2135

**Sec. 5123.422.** ~~MR/DD~~ Developmental disabilities personnel who 2136  
administer ~~prescribed~~ medications, or perform health-related 2137  
activities, ~~or perform tube feedings~~ pursuant to the authority 2138  
granted under section 5123.42 of the Revised Code are not liable 2139  
for any injury caused by administering the medications, or 2140  
performing the health-related activities, ~~or performing the tube~~ 2141  
~~feedings~~, if both of the following apply: 2142

(A) The ~~MR/DD~~ developmental disabilities personnel acted in 2143  
accordance with the methods taught in training completed in 2144  
compliance with section 5123.42 of the Revised Code; 2145

(B) The ~~MR/DD~~ developmental disabilities personnel did not 2146

act in a manner that constitutes willful or wanton ~~or reckless~~ 2147  
misconduct. 2148

**Sec. 5123.43.** (A) The department of developmental 2149  
disabilities shall develop courses for the training of ~~MR/DD~~ 2150  
developmental disabilities personnel in the administration of 2151  
~~prescribed medications,~~ and performance of health-related 2152  
activities, ~~and performance of tube feedings~~ pursuant to the 2153  
authority granted under section 5123.42 of the Revised Code. The 2154  
department may develop separate or combined training courses for 2155  
the administration of prescribed medications, administration of 2156  
over-the-counter medications, and performance of health-related 2157  
activities, ~~and performance of tube feedings~~. Training in the 2158  
administration of prescribed medications through gastrostomy and 2159  
jejunostomy tubes ~~may be included in a course providing training~~ 2160  
~~in tube feedings. Training in,~~ the administration of insulin, the 2161  
administration of medications for the treatment of metabolic 2162  
glycemic disorders, the activation of a vagal nerve stimulator, 2163  
and the administration of epinephrine through an autoinjector may 2164  
be developed as a separate ~~course~~ courses or included in a course 2165  
providing training in the administration of other prescribed 2166  
medications. 2167

(B)(1) The department shall adopt rules in accordance with 2168  
section 5123.46 of the Revised Code that specify the content and 2169  
length of the training courses developed under this section. The 2170  
rules may include any other standards the department considers 2171  
necessary for the training courses. 2172

(2) In adopting rules that specify the content of a training 2173  
course or part of a training course that trains ~~MR/DD~~ 2174  
developmental disabilities personnel in the administration of 2175  
prescribed medications, the department shall ensure that the 2176  
content includes all of the following: 2177



(a) Infection control and universal precautions;	2178
(b) Correct and safe practices, procedures, and techniques for administering prescribed <del>medication</del> <u>medications</u> ;	2179 2180
(c) Assessment of drug reaction, including known side effects, interactions, and the proper course of action if a side effect occurs;	2181 2182 2183
(d) The requirements for documentation of medications administered to each individual;	2184 2185
(e) The requirements for documentation and notification of medication errors;	2186 2187
(f) Information regarding the proper storage and care of medications;	2188 2189
(g) Information about proper receipt of prescriptions and transcription of prescriptions into an individual's medication administration record, <del>except when the MR/DD personnel being trained will administer prescribed medications only to residents of a residential facility with seventeen or more resident beds who are participating in a field trip, as specified in division (A)(9) of section 5123.42 of the Revised Code;</del>	2190 2191 2192 2193 2194 2195 2196
(h) Course completion standards that require successful demonstration of proficiency in administering prescribed medications;	2197 2198 2199
(i) Any other material or course completion standards that the department considers relevant to the administration of prescribed medications by <del>MR/DD</del> <u>developmental disabilities</u> personnel.	2200 2201 2202 2203
<b>Sec. 5123.44.</b> The department of developmental disabilities shall develop courses that train registered nurses to provide the <del>MR/DD</del> <u>developmental disabilities</u> personnel training courses developed under section 5123.43 of the Revised Code. The	2204 2205 2206 2207

department may develop courses that train registered nurses to 2208  
provide all of the courses developed under section 5123.43 of the 2209  
Revised Code or any one or more of the courses developed under 2210  
that section. 2211

The department shall adopt rules in accordance with section 2212  
5123.46 of the Revised Code that specify the content and length of 2213  
the training courses. The rules may include any other standards 2214  
the department considers necessary for the training courses. 2215

**Sec. 5123.441.** (A) Each ~~MR/DD~~ developmental disabilities 2216  
personnel training course developed under section 5123.43 of the 2217  
Revised Code shall be provided by a registered nurse. 2218

~~(B)(1) Except as provided in division (B)(2) of this section,~~ 2219  
~~to~~ To provide a training course or courses to MR/DD developmental 2220  
disabilities personnel, a registered nurse shall obtain the 2221  
certificate or certificates required by the department of 2222  
developmental disabilities and issued under section 5123.45 of the 2223  
Revised Code. The registered nurse shall provide only the training 2224  
course or courses authorized by the certificate or certificates 2225  
the registered nurse holds. 2226

~~(2) A registered nurse is not required to obtain a 2227  
certificate to provide a training course to MR/DD personnel if the 2228  
only MR/DD personnel to whom the course or courses are provided 2229  
are those who administer prescribed medications, perform 2230  
health related activities, or perform tube feedings for residents 2231  
of a residential facility with seventeen or more resident beds who 2232  
are on a field trip from the facility, as specified in division 2233  
(A)(9) of section 5123.42 of the Revised Code. To provide the 2234  
training course or courses, the registered nurse shall 2235  
successfully complete the training required by the department 2236  
through the courses it develops under section 5123.44 of the 2237  
Revised Code. The registered nurse shall provide only the training 2238~~

~~courses authorized by the training the registered nurse completes.~~ 2239

**Sec. 5123.45.** (A) The department of developmental 2240  
disabilities shall establish a program under which the department 2241  
issues certificates to the following: 2242

(1) ~~MR/DD~~ Developmental disabilities personnel, for purposes 2243  
of meeting the requirement of division ~~(C)~~(D)(1) of section 2244  
5123.42 of the Revised Code to obtain a certificate or 2245  
certificates to administer ~~prescribed~~ medications, and perform 2246  
health-related activities, ~~and perform tube feedings~~ pursuant to 2247  
the authority granted under division (C) of that section; 2248

(2) Registered nurses, for purposes of meeting the 2249  
requirement of division (B)~~(1)~~ of section 5123.441 of the Revised 2250  
Code to obtain a certificate or certificates to provide the ~~MR/DD~~ 2251  
developmental disabilities personnel training courses developed 2252  
under section 5123.43 of the Revised Code. 2253

~~(B)(1) Except as provided in division (B)(2) of this section,~~ 2254  
~~to~~ To receive a certificate issued under this section, ~~MR/DD~~ 2255  
developmental disabilities personnel and registered nurses shall 2256  
successfully complete the applicable training course or courses 2257  
and meet all other applicable requirements established in rules 2258  
adopted pursuant to this section. The department shall issue the 2259  
appropriate certificate or certificates to ~~MR/DD~~ developmental 2260  
disabilities personnel and registered nurses who meet the 2261  
requirements for the certificate or certificates. 2262

~~(2) The department shall include provisions in the program~~ 2263  
~~for issuing certificates to MR/DD personnel and registered nurses~~ 2264  
~~who were required to be included in the certificate program~~ 2265  
~~pursuant to division (B)(2) of this section as that division~~ 2266  
~~existed immediately before the effective date of this amendment.~~ 2267  
~~MR/DD personnel who receive a certificate under division (B)(2) of~~ 2268  
~~this section shall not administer insulin until they have been~~ 2269

~~trained by a registered nurse who has received a certificate under 2270  
this section that allows the registered nurse to provide training 2271  
courses to MR/DD personnel in the administration of insulin. A 2272  
registered nurse who receives a certificate under division (B)(2) 2273  
of this section shall not provide training courses to MR/DD 2274  
personnel in the administration of insulin unless the registered 2275  
nurse completes a course developed under section 5123.44 of the 2276  
Revised Code that enables the registered nurse to receive a 2277  
certificate to provide training courses to MR/DD personnel in the 2278  
administration of insulin. 2279~~

(C) Certificates issued to ~~MR/DD~~ developmental disabilities 2280  
personnel are valid for one year and may be renewed. Certificates 2281  
issued to registered nurses are valid for two years and may be 2282  
renewed. 2283

To be eligible for renewal, ~~MR/DD~~ developmental disabilities 2284  
personnel and registered nurses shall meet the applicable 2285  
continued competency requirements and continuing education 2286  
requirements specified in rules adopted under division (D) of this 2287  
section. In the case of registered nurses, continuing nursing 2288  
education completed in compliance with the license renewal 2289  
requirements established under Chapter 4723. of the Revised Code 2290  
may be counted toward meeting the continuing education 2291  
requirements established in the rules adopted under division (D) 2292  
of this section. 2293

(D) In accordance with section 5123.46 of the Revised Code, 2294  
the department shall adopt rules that establish all of the 2295  
following: 2296

(1) Requirements that ~~MR/DD~~ developmental disabilities 2297  
personnel and registered nurses must meet to be eligible to take a 2298  
training course, including having sufficient written and oral 2299  
English skills to communicate effectively and reliably with 2300  
patients, their families, and other medical professionals; 2301

(2) Standards that must be met to receive a certificate, 2302  
including requirements pertaining to an applicant's criminal 2303  
background; 2304

(3) Procedures to be followed in applying for a certificate 2305  
and issuing a certificate; 2306

(4) Standards and procedures for renewing a certificate, 2307  
including requirements for continuing education and, in the case 2308  
of ~~MR/DD~~ developmental disabilities personnel who administer 2309  
prescribed medications, standards that require successful 2310  
demonstration of proficiency in administering prescribed 2311  
medications; 2312

~~(5) Standards and procedures for suspending or revoking a~~ 2313  
~~certificate;~~ 2314

~~(6) Standards and procedures for suspending a certificate~~ 2315  
~~without a hearing pending the outcome of an investigation;~~ 2316

~~(7)~~ Any other standards or procedures the department 2317  
considers necessary to administer the certification program. 2318

**Sec. 5123.451.** The department of developmental disabilities 2319  
shall establish and maintain a registry that lists all ~~MR/DD~~ 2320  
developmental disabilities personnel and registered nurses holding 2321  
valid certificates issued under section 5123.45 of the Revised 2322  
Code. The registry shall specify the type of certificate held and 2323  
any limitations that apply to a certificate holder. The department 2324  
shall make the information in the registry available to the public 2325  
in computerized form or any other manner that provides continuous 2326  
access to the information in the registry. 2327

**Sec. 5123.452.** (A) If good cause exists as specified in 2328  
division (B) of this section and determined in accordance with 2329  
procedures established in rules adopted under section 5123.46 of 2330  
the Revised Code, the director of developmental disabilities may 2331

<u>issue an adjudication order requiring that one of the following</u>	2332
<u>actions be taken against a person seeking or holding a certificate</u>	2333
<u>issued under section 5123.45 of the Revised Code:</u>	2334
<u>(1) Refusal to issue or renew a certificate;</u>	2335
<u>(2) Revocation of a certificate;</u>	2336
<u>(3) Suspension of a certificate.</u>	2337
<u>(B) The following constitute good cause for taking action</u>	2338
<u>under division (A) of this section against a certificate holder:</u>	2339
<u>(1) The certificate holder violates sections 5123.41 to</u>	2340
<u>5123.45 of the Revised Code or rules adopted under those sections;</u>	2341
<u>(2) Confirmed abuse or neglect;</u>	2342
<u>(3) The certificate holder has been convicted of or pleaded</u>	2343
<u>guilty to a disqualifying offense, as defined in section 5123.081</u>	2344
<u>of the Revised Code;</u>	2345
<u>(4) Misfeasance;</u>	2346
<u>(5) Malfeasance;</u>	2347
<u>(6) Nonfeasance;</u>	2348
<u>(7) In the case of a certificate holder who is a registered</u>	2349
<u>nurse, the board of nursing has taken disciplinary action against</u>	2350
<u>the certificate holder under Chapter 4723. of the Revised Code;</u>	2351
<u>(8) Other conduct the director determines is or would be</u>	2352
<u>injurious to individuals.</u>	2353
<u>(C) The director shall issue an adjudication order under</u>	2354
<u>division (A) of this section in accordance with Chapter 119. of</u>	2355
<u>the Revised Code.</u>	2356
<b>Sec. 5123.46.</b> All rules adopted under sections 5123.41 to	2357
5123.45 and section 5123.452 of the Revised Code shall be adopted	2358
in consultation with the board of nursing and, the Ohio nurses	2359

association, the Ohio respiratory care board, and the Ohio society 2360  
for respiratory care. The rules shall be adopted in accordance 2361  
with Chapter 119. of the Revised Code. 2362

**Sec. 5123.47.** (A) As used in this section: 2363

(1) "In-home care" means the supportive services provided 2364  
within the home of an individual with mental retardation or a 2365  
developmental disability who receives funding for the services 2366  
through a county board of developmental disabilities, including 2367  
any recipient of residential services funded as home and 2368  
community-based services, family support services provided under 2369  
section 5126.11 of the Revised Code, or supported living provided 2370  
in accordance with sections 5126.41 to 5126.47 of the Revised 2371  
Code. "In-home care" includes care that is provided outside an 2372  
individual's home in places incidental to the home, and while 2373  
traveling to places incidental to the home, except that "in-home 2374  
care" does not include care provided in the facilities of a county 2375  
board of developmental disabilities or care provided in schools. 2376

(2) "Parent" means either parent of a child, including an 2377  
adoptive parent but not a foster parent. 2378

(3) "Unlicensed in-home care worker" means an individual who 2379  
provides in-home care but is not a health care professional. 2380

(4) "Family member" means a parent, sibling, spouse, son, 2381  
daughter, grandparent, aunt, uncle, cousin, or guardian of the 2382  
individual with mental retardation or a developmental disability 2383  
if the individual with mental retardation or developmental 2384  
disabilities lives with the person and is dependent on the person 2385  
to the extent that, if the supports were withdrawn, another living 2386  
arrangement would have to be found. 2387

(5) "Health care professional" means any of the following: 2388

(a) A dentist who holds a valid license issued under Chapter 2389

4715. of the Revised Code;	2390
(b) A registered or licensed practical nurse who holds a valid license issued under Chapter 4723. of the Revised Code;	2391 2392
(c) An optometrist who holds a valid license issued under Chapter 4725. of the Revised Code;	2393 2394
(d) A pharmacist who holds a valid license issued under Chapter 4729. of the Revised Code;	2395 2396
(e) A person who holds a valid certificate issued under Chapter 4731. of the Revised Code to practice medicine and surgery, osteopathic medicine and surgery, podiatric medicine and surgery, or a limited brand of medicine;	2397 2398 2399 2400
(f) A physician assistant who holds a valid license issued under Chapter 4730. of the Revised Code;	2401 2402
(g) An occupational therapist or occupational therapy assistant or a physical therapist or physical therapist assistant who holds a valid license issued under Chapter 4755. of the Revised Code;	2403 2404 2405 2406
(h) A respiratory care professional who holds a valid license issued under Chapter 4761. of the Revised Code.	2407 2408
(6) "Health care task" means a task that is prescribed, ordered, delegated, or otherwise directed by a health care professional acting within the scope of the professional's practice. <u>"Health care task" includes the administration of oral and topical prescribed medications; administration of nutrition and medications through gastrostomy and jejunostomy tubes that are stable and labeled; administration of oxygen and metered dose inhaled medications; administration of insulin through subcutaneous injections, inhalation, and insulin pumps; and administration of prescribed medications for the treatment of metabolic glyceimic disorders through subcutaneous injections.</u>	2409 2410 2411 2412 2413 2414 2415 2416 2417 2418 2419



(B) Except as provided in division (E) of this section, a family member of an individual with mental retardation or a developmental disability may authorize an unlicensed in-home care worker to ~~administer oral and topical prescribed medications or perform other~~ health care tasks as part of the in-home care the worker provides to the individual, if all of the following apply:

(1) The family member is the primary supervisor of the care.

(2) The unlicensed in-home care worker has been selected by the family member or the individual receiving care and is under the direct supervision of the family member.

(3) The unlicensed in-home care worker is providing the care through an employment or other arrangement entered into directly with the family member and is not otherwise employed by or under contract with a person or government entity to provide services to individuals with mental retardation and developmental disabilities.

(4) The health care task is completed in accordance with standard, written instructions.

(5) Performance of the health care task requires no judgment based on specialized health care knowledge or expertise.

(6) The outcome of the health care task is reasonably predictable.

(7) Performance of the health care task requires no complex observation of the individual receiving the care.

(8) Improper performance of the health care task will result in only minimal complications that are not life-threatening.

(C) A family member shall obtain a prescription, if applicable, and written instructions from a health care professional for the care to be provided to the individual. The family member shall authorize the unlicensed in-home care worker

to provide the care by preparing a written document granting the 2450  
authority. The family member shall provide the unlicensed in-home 2451  
care worker with appropriate training and written instructions in 2452  
accordance with the instructions obtained from the health care 2453  
professional. The family member or a health care professional 2454  
shall be available to communicate with the unlicensed in-home care 2455  
worker either in person or by telecommunication while the in-home 2456  
care worker performs a health care task. 2457

(D) A family member who authorizes an unlicensed in-home care 2458  
worker to administer oral and topical prescribed medications or 2459  
perform other health care tasks retains full responsibility for 2460  
the health and safety of the individual receiving the care and for 2461  
ensuring that the worker provides the care appropriately and 2462  
safely. No entity that funds or monitors the provision of in-home 2463  
care may be held liable for the results of the care provided under 2464  
this section by an unlicensed in-home care worker, including such 2465  
entities as the county board of developmental disabilities and the 2466  
department of developmental disabilities. 2467

An unlicensed in-home care worker who is authorized under 2468  
this section by a family member to provide care to an individual 2469  
may not be held liable for any injury caused in providing the 2470  
care, unless the worker provides the care in a manner that is not 2471  
in accordance with the training and instructions received or the 2472  
worker acts in a manner that constitutes willful or wanton ~~or~~ 2473  
~~reckless~~ misconduct. 2474

(E) A county board of developmental disabilities may evaluate 2475  
the authority granted by a family member under this section to an 2476  
unlicensed in-home care worker at any time it considers necessary 2477  
and shall evaluate the authority on receipt of a complaint. If the 2478  
board determines that a family member has acted in a manner that 2479  
is inappropriate for the health and safety of the individual 2480  
receiving the care, the authorization granted by the family member 2481

to an unlicensed in-home care worker is void, and the family 2482  
member may not authorize other unlicensed in-home care workers to 2483  
provide the care. In making such a determination, the board shall 2484  
use appropriately licensed health care professionals and shall 2485  
provide the family member an opportunity to file a complaint under 2486  
section 5126.06 of the Revised Code. 2487

**Sec. 5123.651.** (A) As used in this section, "~~MR/DD~~ 2488  
developmental disabilities personnel" and "prescribed medication" 2489  
have the same meanings as in section 5123.41 of the Revised Code. 2490

(B) ~~MR/DD~~ Developmental disabilities personnel who are not 2491  
specifically authorized by other provisions of the Revised Code to 2492  
provide assistance in the self-administration of prescribed 2493  
medication may, under this section, provide that assistance as 2494  
part of the services they provide to individuals with mental 2495  
retardation and developmental disabilities. To provide assistance 2496  
with self-administration of prescribed medication, ~~MR/DD~~ 2497  
developmental disabilities personnel are not required to be 2498  
trained or certified in accordance with section 5123.42 of the 2499  
Revised Code. 2500

(C) When assisting in the self-administration of prescribed 2501  
medication, ~~MR/DD~~ developmental disabilities personnel shall take 2502  
only the following actions: 2503

(1) Remind an individual when to take the medication and 2504  
observe the individual to ensure that the individual follows the 2505  
directions on the container; 2506

(2) Assist an individual by taking the medication in its 2507  
container from the area where it is stored, handing the container 2508  
with the medication in it to the individual, and opening the 2509  
container, if the individual is physically unable to open the 2510  
container; 2511

(3) Assist, on request by or with the consent of, a 2512  
physically impaired but mentally alert individual, with removal of 2513  
oral or topical medication from the container and with the 2514  
individual's taking or applying of the medication. If an 2515  
individual is physically unable to place a dose of oral medication 2516  
to the individual's mouth without spilling or dropping it, ~~MR/DD~~ 2517  
developmental disabilities personnel may place the dose in another 2518  
container and place that container to the individual's mouth. 2519

**Sec. 5124.10.** (A) Except as provided in division (D) of this 2520  
section and ~~division (E)(2)~~ divisions (C)(2) and (4) of section 2521  
5124.101 of the Revised Code, each ICF/IID provider shall file 2522  
with the department of developmental disabilities an annual cost 2523  
report for each of the provider's ICFs/IID for which the provider 2524  
has a valid provider agreement. The cost report for a year shall 2525  
cover the calendar year or portion of the calendar year during 2526  
which the ICF/IID participated in the medicaid program. Except as 2527  
provided in division (E) of this section, the cost report is due 2528  
not later than ninety days after the end of the calendar year, or 2529  
portion of the calendar year, that the cost report covers. 2530

(B)(1) If an ICF/IID undergoes a change of provider that the 2531  
department determines, in accordance with rules adopted under 2532  
section 5124.03 of the Revised Code, is not an arms length 2533  
transaction, the new provider shall file the ICF/IID's cost report 2534  
in accordance with division (A) of this section and the cost 2535  
report shall cover the portion of the calendar year during which 2536  
the new provider operated the ICF/IID and the portion of the 2537  
calendar year during which the previous provider operated the 2538  
ICF/IID. 2539

(2) If an ICF/IID undergoes a change of provider that the 2540  
department determines, in accordance with rules adopted under 2541  
section 5124.03 of the Revised Code, is an arms length 2542

transaction, the new provider shall file with the department a 2543  
cost report for the ICF/IID not later than, except as provided in 2544  
division (E) of this section, ninety days after the end of the 2545  
ICF/IID's first three full calendar months of operation under the 2546  
new provider. The cost report shall cover the period that begins 2547  
with the ICF/IID's first day of operation under the new provider 2548  
and ends on the first day of the month immediately following the 2549  
first three full months of operation under the new provider. 2550

(C) If the medicaid payment rate for a new ICF/IID was most 2551  
recently determined in accordance with section 5124.151 of the 2552  
Revised Code, the provider shall file with the department a cost 2553  
report for the new ICF/IID not later than, except as provided in 2554  
division (E) of this section, ninety days after the end of the new 2555  
ICF/IID's first three full calendar months of operation. The cost 2556  
report shall cover the period that begins with the ICF/IID's first 2557  
day of operation and ends on the first day of the month 2558  
immediately following the first three full months of operation. 2559

(D) An ICF/IID provider is not required to file a cost report 2560  
for an ICF/IID for a calendar year in accordance with division (A) 2561  
of this section if the provider files a cost report for the 2562  
ICF/IID under division (B)(2) or (C) of this section and that cost 2563  
report covers a period that begins after the first day of October 2564  
of that calendar year. The provider shall file a cost report for 2565  
the ICF/IID in accordance with division (A) of this section for 2566  
the immediately following calendar year. 2567

(E) The department may grant to a provider a fourteen-day 2568  
extension to file a cost report under this section or section 2569  
5124.101 of the Revised Code if the provider provides the 2570  
department a written request for the extension and the department 2571  
determines that there is good cause for the extension. 2572

**Sec. 5124.101.** (A) The provider of an ICF/IID in peer group 1 2573

or peer group 2 that becomes a downsized ICF/IID or partially  
converted ICF/IID on or after July 1, 2013, or becomes a new  
ICF/IID on or after that date, may file with the department of  
developmental disabilities a cost report covering the period  
specified in division (B) of this section if the following applies  
to the ICF/IID:

(1) In the case of an ICF/IID that becomes a downsized  
ICF/IID or partially converted ICF/IID, the ICF/IID has either of  
the following on the day it becomes a downsized ICF/IID or  
partially converted ICF/IID:

(a) A medicaid-certified capacity that is at least ten per  
cent less than its medicaid-certified capacity on the day  
immediately preceding the day it becomes a downsized ICF/IID or  
partially converted ICF/IID;

(b) At least five fewer beds certified as ICF/IID beds than  
it has on the day immediately preceding the day it becomes a  
downsized ICF/IID or partially converted ICF/IID.

(2) In the case of a new ICF/IID, the ICF/IID's beds are from  
a downsized ICF/IID and the downsized ICF/IID has either of the  
following on the day it becomes a downsized ICF/IID:

(a) A medicaid-certified capacity that is at least ten per  
cent less than its medicaid-certified capacity on the day  
immediately preceding the day it becomes a downsized ICF/IID;

(b) At least five fewer beds certified as ICF/IID beds than  
it has on the day immediately preceding the day it becomes a  
downsized ICF/IID.

(B) A cost report filed under division (A) of this section  
shall cover the period that begins and ends as follows:

(1) In the case of an ICF/IID that becomes a downsized  
ICF/IID or partially converted ICF/IID:

(a) The period begins with the day that the ICF/IID becomes a downsized ICF/IID or partially converted ICF/IID.

(b) The period ends on the last day of the last month of the first three full months of operation as a downsized ICF/IID or partially converted ICF/IID.

(2) In the case of a new ICF/IID:

(a) The period begins with the day that the provider agreement for the ICF/IID takes effect.

(b) The period ends on the last day of the last month of the first three full months that the provider agreement is in effect.

(C)(1) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID on or before the first day of October of a calendar year, the provider also shall do both of the following:

(a) File with the department a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code;

(b) File with the department another cost report for the ICF/IID that covers the portion of the initial calendar year that the ICF/IID operated as a downsized ICF/IID or partially converted ICF/IID.

(2) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID after the first day of October of a calendar year, the provider is not required to file a cost report that covers that calendar year in accordance with division (A) of section 5124.10 of the Revised Code. Instead, the provider shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised

Code covering the immediately following calendar year. 2634

(3) If the department accepts a cost report filed under 2635  
division (A) of this section for a new ICF/IID that has a provider 2636  
agreement that takes effect on or before the first day of October 2637  
of a calendar year, the provider also shall file a cost report for 2638  
the ICF/IID in accordance with division (A) of section 5124.10 of 2639  
the Revised Code covering the portion of that calendar year that 2640  
the provider agreement was in effect. 2641

(4) If the department accepts a cost report filed under 2642  
division (A) of this section for a new ICF/IID that has a provider 2643  
agreement that takes effect after the first day of October of a 2644  
calendar year, the provider is not required to file a cost report 2645  
that covers that calendar year in accordance with division (A) of 2646  
section 5124.10 of the Revised Code. The provider shall file a 2647  
cost report for the ICF/IID in accordance with division (A) of 2648  
section 5124.10 of the Revised Code covering the immediately 2649  
following calendar year. 2650

(D) The department shall refuse to accept a cost report filed 2651  
under division (A) or (C)(1)(b) of this section if either of the 2652  
following apply: 2653

(1) Except as provided in division (E) of section 5124.10 of 2654  
the Revised Code, the provider fails to file the cost report with 2655  
the department not later than ninety days after the last day of 2656  
the period the cost report covers; 2657

(2) The cost report is incomplete or inadequate. 2658

~~(D)~~(E) If the department accepts a cost report filed under 2659  
division (A) or (C)(1)(b) of this section, the department shall 2660  
use that cost report, rather than the cost report that otherwise 2661  
would be used pursuant to section 5124.17, 5124.19, 5124.21, or 2662  
5124.23 of the Revised Code, to determine the ICF/IID's medicaid 2663  
payment rate in accordance with this chapter for ICF/IID services 2664



the ICF/IID provides during the period that begins and ends as 2665  
follows: 2666

(1) The For a cost report filed under division (A) of this 2667  
section, the period begins on the following: 2668

(a) In the case of an ICF/IID that becomes a downsized 2669  
ICF/IID or partially converted ICF/IID: 2670

(i) The day that the ICF/IID becomes a downsized ICF/IID or 2671  
partially converted ICF/IID if that day is the first day of a 2672  
month; 2673

(ii) The first day of the month immediately following the 2674  
month that the ICF/IID becomes a downsized ICF/IID or partially 2675  
converted ICF/IID if division ~~(D)~~(E)(1)(a)(i) of this section does 2676  
not apply. 2677

(b) In the case of a new ICF/IID, the day that the ICF/IID's 2678  
provider agreement takes effect. 2679

(2) The For a cost report filed under division (A) of this 2680  
section, the period ends on the following: 2681

(a) In the case of an ICF/IID that becomes a downsized 2682  
ICF/IID or partially converted ICF/IID: 2683

(i) The last day of the fiscal year that immediately precedes 2684  
the fiscal year for which the ICF/IID is paid a rate determined 2685  
using a cost report filed under division (C)(1)(b) of this section 2686  
if the ICF/IID became a downsized ICF/IID or partially converted 2687  
ICF/IID on or before the first day of October of a calendar year; 2688

(ii) The last day of the fiscal year that immediately 2689  
precedes the fiscal year for which the ICF/IID begins to be paid a 2690  
rate determined using a cost report that division ~~(E)~~(C)(2) of 2691  
this section requires be filed in accordance with division (A) of 2692  
section 5124.10 of the Revised Code if the ICF/IID became a 2693  
downsized ICF/IID or partially converted ICF/IID after the first 2694

day of October of a calendar year. 2695

(b) In the case of a new ICF/IID, the last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID begins to be paid a rate determined using a cost report that division (C)(3) or (4) of this section requires be filed in accordance with division (A) of section 5124.10 of the Revised Code. 2696  
2697  
2698  
2699  
2700  
2701

(3) For a cost report filed under division (C)(1)(b) of this section, the period begins on the day immediately following the day specified in division (E)(2)(a)(i) of this section. 2702  
2703  
2704

(4) For a cost report filed under division (C)(1)(b) of this section, the period ends on the last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID begins to be paid a rate determined using the cost report filed with the department in accordance with division (A) of section 5124.10 of the Revised Code that covers the calendar year that immediately follows the initial calendar year that the ICF/IID operated as a downsized ICF/IID or partially converted ICF/IID. 2705  
2706  
2707  
2708  
2709  
2710  
2711  
2712

~~(E)(1) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID on or before the first day of October of a calendar year, or for a new ICF/IID that has a provider agreement that takes effect on or before that date, the provider also shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code for the portion of that calendar year that the ICF/IID operated as a downsized ICF/IID or partially converted ICF/IID or, in the case of a new ICF/IID, for the portion that the provider agreement was in effect.~~ 2713  
2714  
2715  
2716  
2717  
2718  
2719  
2720  
2721  
2722  
2723

~~(2) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a~~ 2724  
2725

~~downsized ICF/IID or partially converted ICF/IID after the first 2726  
day of October of a calendar year, or for a new ICF/IID that has a 2727  
provider agreement that takes effect after that date, the provider 2728  
is not required to file a cost report for that calendar year in 2729  
accordance with division (A) of section 5124.10 of the Revised 2730  
Code. The provider shall file a cost report for the ICF/IID in 2731  
accordance with division (A) of section 5124.10 of the Revised 2732  
Code for the immediately following calendar year. 2733~~

(F) If the department accepts a cost report filed under 2734  
division (A) or (C)(1)(b) of this section, the following 2735  
modifications shall be made for the purpose of determining the 2736  
medicaid payment rate for ICF/IID services the ICF/IID provides 2737  
during the period specified in division ~~(D)~~(E) of this section: 2738

(1) In place of the annual average case mix score otherwise 2739  
used in determining the ICF/IID's per medicaid day payment rate 2740  
for direct care costs under division (A) of section 5124.19 of the 2741  
Revised Code, the ICF/IID's case mix score in effect on the last 2742  
day of the calendar quarter that ends during the period the cost 2743  
report covers (or, if more than one calendar quarter ends during 2744  
that period, the last of those calendar quarters) shall be used to 2745  
determine the ICF/IID's per medicaid day payment rate for direct 2746  
care costs. 2747

(2) If the ICF/IID becomes a downsized ICF/IID or partially 2748  
converted ICF/IID: 2749

(a) The ICF/IID shall not be subject to the limit on the 2750  
costs of ownership per diem payment rate specified in divisions 2751  
(B) and (C) of section 5124.17 of the Revised Code. 2752

(b) The ICF/IID shall not be subject to the limit on the 2753  
payment rate for per diem capitalized costs of nonextensive 2754  
renovations specified in division (E)(1) of section 5124.17 of the 2755  
Revised Code. 2756

(c) The ICF/IID shall be subject to the limit on the total payment rate for costs of ownership, capitalized costs of nonextensive renovations, and the efficiency incentive specified in division (H) of section 5124.17 of the Revised Code regardless of whether the ICF/IID is in peer group 1 or peer group 2.

**Sec. 5124.151.** (A) The total per medicaid day payment rate determined under section 5124.15 of the Revised Code shall not be the initial rate for ICF/IID services provided by a new ICF/IID. Instead, the initial total per medicaid day payment rate for ICF/IID services provided by a new ICF/IID shall be determined in accordance with this section.

(B) The initial total medicaid day payment rate for ICF/IID services provided by a new ICF/IID in peer group 1 or peer group 2 shall be determined in the following manner:

(1) The initial rate for capital costs shall be determined under section 5124.17 of the Revised Code using the greater of the new ICF/IID's actual inpatient days or an imputed occupancy rate of eighty per cent.

(2) The initial rate for direct care costs shall be determined as follows:

(a) If there are no cost or resident assessment data for the new ICF/IID as necessary to determine a rate under section 5124.19 of the Revised Code, the rate shall be determined as follows:

(i) Determine the median cost per case-mix unit under division (B) of section 5124.19 of the Revised Code for the new ICF/IID's peer group for the calendar year immediately preceding the fiscal year in which the rate will be paid;

(ii) Multiply the amount determined under division (B)(2)(a)(i) of this section by the median annual average case-mix score for the new ICF/IID's peer group for that period;

(iii) Adjust the product determined under division	2787
(B)(2)(a)(ii) of this section by the rate of inflation estimated	2788
under division (D) of section 5124.19 of the Revised Code.	2789
(b) If the new ICF/IID is a replacement ICF/IID and the	2790
ICF/IID or ICFs/IID that are being replaced are in operation	2791
immediately before the new ICF/IID opens, the rate shall be the	2792
same as the rate for the replaced ICF/IID or ICFs/IID,	2793
proportionate to the number of ICF/IID beds in each replaced	2794
ICF/IID.	2795
(c) If the new ICF/IID is a replacement ICF/IID and the	2796
ICF/IID or ICFs/IID that are being replaced are not in operation	2797
immediately before the new ICF/IID opens, the rate shall be	2798
determined under division (B)(2)(a) of this section.	2799
(3) The initial rate for indirect care costs shall be the	2800
maximum rate for the new ICF/IID's peer group as determined for	2801
the fiscal year in accordance with division (C) of section 5124.21	2802
of the Revised Code.	2803
(4) The initial rate for other protected costs shall be one	2804
hundred fifteen per cent of the median rate for ICFs/IID	2805
determined for the fiscal year under section 5124.23 of the	2806
Revised Code.	2807
(C) The initial total medicaid day payment rate for ICF/IID	2808
services provided by a new ICF/IID in peer group 3 shall be	2809
determined in the following manner:	2810
(1) The initial rate for capital costs shall be \$29.61.	2811
(2) The initial rate for direct care costs shall be \$264.89.	2812
(3) The initial rate for indirect care costs shall be \$59.85.	2813
(4) The initial rate for other protected costs shall be	2814
\$25.99.	2815
(D)(1) Except as provided in division (D)(2) of this section,	2816

the department shall adjust a new ICF/IID's initial total per 2817  
medicaid day payment rate determined under this section effective 2818  
the first day of July, to reflect new rate determinations for all 2819  
ICFs/IID under this chapter. 2820

(2) If the department accepts, under division (A) of section 2821  
5124.101 of the Revised Code, a cost report filed by the provider 2822  
of a new ICF/IID, the department shall adjust the ICF/IID's 2823  
initial total per medicaid day payment rate in accordance with 2824  
divisions ~~(D)~~ and (E) and (F) of that section rather than division 2825  
(D)(1) of this section. 2826

Sec. 5124.195. (A) No change that the department of 2827  
developmental disabilities makes to either of the following is 2828  
valid unless the change is applied prospectively and the 2829  
department complies with division (B) of this section: 2830

(1) The department's instructions or guidelines for the 2831  
resident assessment forms that are used for the purpose of section 2832  
5124.191 of the Revised Code; 2833

(2) The manner in which the grouper methodology prescribed in 2834  
rules authorized by section 5124.192 of the Revised Code is 2835  
applied in determining case-mix scores under that section. 2836

(B) Before making a change described in division (A) of this 2837  
section, the department shall do all of the following: 2838

(1) Notify all ICF/IID providers of the proposed change; 2839

(2) Provide representatives of ICF/IID providers an 2840  
opportunity to provide the department their concerns about, and 2841  
suggestions to revise, the proposed change; 2842

(3) In the case of a proposed change described in division 2843  
(A)(2) of this section, determine that the proposed change is 2844  
consistent with the documentation of ICF/IID staff time that was 2845  
used to create the grouper methodology. 2846

Sec. 5124.34. (A) As used in this section, "participation in therapeutic programs" includes visits to potential new residential settings. 2847  
2848  
2849

(B) The department of developmental disabilities shall pay an ICF/IID provider one hundred per cent of the total per medicaid day payment rate determined for the ICF/IID under this chapter to reserve a bed for a resident who is a medicaid recipient if all of the following apply: 2850  
2851  
2852  
2853  
2854

(1) The recipient is temporarily absent from the ICF/IID for a reason that makes the absence qualified for payments under this section as specified in rules authorized by this section; 2855  
2856  
2857

(2) The resident's plan of care provides for the absence; 2858

(3) Federal financial participation is available for the payments. 2859  
2860

~~(B)~~(C) The maximum period during which medicaid payments may be made to reserve a bed shall not exceed the maximum period specified in federal regulations and shall not be more than thirty days during any calendar year for hospital stays, visits with relatives and friends, and participation in therapeutic programs. However, a resident shall not be subject to a maximum period during which payments may be made to reserve a bed if prior authorization of the department is obtained for hospital stays, visits with relatives and friends, and participation in therapeutic programs. 2861  
2862  
2863  
2864  
2865  
2866  
2867  
2868  
2869  
2870

~~(C)~~(D)(1) The director of developmental disabilities shall adopt rules under section 5124.03 of the Revised Code as necessary to implement this section, including rules that do the following: 2871  
2872  
2873

(a) Specify the reasons for which a temporary absence from an ICF/IID makes the absence qualify for payments under this section; 2874  
2875

(b) Establish conditions under which prior authorization may 2876

be obtained for the purpose of division ~~(B)~~(C) of this section. 2877

(2) The rules authorized by division ~~(C)~~(D)(1)(a) of this 2878  
section shall include the following as reasons for which a 2879  
temporary absence from an ICF/IID qualifies for payments under 2880  
this section: 2881

(a) Hospitalization for acute conditions; 2882

(b) Visits with relatives and friends; 2883

(c) Participation in therapeutic programs outside the 2884  
ICF/IID. 2885

Sec. 5124.39. (A) Except as provided in divisions (B) and (C) 2886  
of this section, if the provider of an ICF/IID in peer group 1 2887  
obtained approval from the department of developmental 2888  
disabilities to become a downsized ICF/IID not later than July 1, 2889  
2018, and the ICF/IID does not become a downsized ICF/IID by that 2890  
date, the department shall recoup from the provider an amount 2891  
equal to the sum of the following: 2892

(1) The difference between the amount of the efficiency 2893  
incentive payments the ICF/IID earned under sections 5124.17 and 2894  
5124.21 of the Revised Code because the provider obtained such 2895  
approval and the amount of the efficiency incentive payments the 2896  
ICF/IID would have earned under those sections had the provider 2897  
not obtained such approval; 2898

(2) An amount of interest on the difference determined under 2899  
division (A)(1) of this section. 2900

(B) The department shall exempt an ICF/IID provider from a 2901  
recoupment otherwise required by this section if the provider 2902  
voluntarily repays the department the difference determined under 2903  
division (A)(1) of this section. No interest shall be charged on 2904  
the amount voluntarily repaid. 2905

(C) The department may exempt an ICF/IID provider from a 2906



recoupment otherwise required by this section if both of the 2907  
following apply: 2908

(1) The provider, on or before July 1, 2018, demonstrates to 2909  
the department's satisfaction that the provider made a good faith 2910  
effort to complete the downsizing by July 1, 2018, but the ICF/IID 2911  
did not become a downsized ICF/IID by that date for reasons beyond 2912  
the provider's control; 2913

(2) The ICF/IID becomes a downsized ICF/IID within a period 2914  
of time after July 1, 2018, that the department determines is 2915  
reasonable. 2916

(D) An ICF/IID provider subject to a recoupment under 2917  
division (A) of this section or voluntarily making a repayment 2918  
under division (B) of this section shall choose one of the 2919  
following methods by which the recoupment or voluntary repayment 2920  
shall be made: 2921

(1) In a lump sum payment; 2922

(2) Subject to the department's approval, in installment 2923  
payments; 2924

(3) In a single deduction from the next available medicaid 2925  
payment made to the provider if that payment at least equals the 2926  
total amount of the recoupment or voluntary repayment; 2927

(4) Subject to the department's approval, in installment 2928  
deductions from medicaid payments made to the provider. 2929

(E) An ICF/IID provider may request that the director of 2930  
developmental disabilities reconsider either or both of the 2931  
following: 2932

(1) A decision that the provider is subject to a recoupment 2933  
under this section; 2934

(2) A determination under this section of the amount to be 2935  
recouped from the provider. 2936

(F) The director shall adopt rules under section 5124.03 of 2937  
the Revised Code as necessary to implement this section, including 2938  
rules specifying how the amount of interest charged under division 2939  
(A)(2) of this section is to be determined. 2940

**Sec. 5124.45.** The department of developmental disabilities 2941  
shall transmit to the treasurer of state for deposit in the 2942  
general revenue fund amounts collected from the following: 2943

(A) Recoupments and voluntary repayments made under section 2944  
5124.39 of the Revised Code; 2945

(B) Refunds required by, and interest charged under, section 2946  
5124.41 of the Revised Code; 2947

~~(B) Amounts collected from penalties~~ (C) Penalties imposed 2948  
under section 5124.42 of the Revised Code. 2949

**Sec. 5126.05.** (A) Subject to the rules established by the 2950  
director of developmental disabilities pursuant to Chapter 119. of 2951  
the Revised Code for programs and services offered pursuant to 2952  
this chapter, and subject to the rules established by the state 2953  
board of education pursuant to Chapter 119. of the Revised Code 2954  
for programs and services offered pursuant to Chapter 3323. of the 2955  
Revised Code, the county board of developmental disabilities 2956  
shall: 2957

(1) Administer and operate facilities, programs, and services 2958  
as provided by this chapter and Chapter 3323. of the Revised Code 2959  
and establish policies for their administration and operation; 2960

(2) Coordinate, monitor, and evaluate existing services and 2961  
facilities available to individuals with mental retardation and 2962  
developmental disabilities; 2963

(3) Provide early childhood services, supportive home 2964  
services, and adult services, according to the plan and priorities 2965

developed under section 5126.04 of the Revised Code;	2966
(4) Provide or contract for special education services	2967
pursuant to Chapters 3317. and 3323. of the Revised Code and	2968
ensure that related services, as defined in section 3323.01 of the	2969
Revised Code, are available according to the plan and priorities	2970
developed under section 5126.04 of the Revised Code;	2971
(5) Adopt a budget, authorize expenditures for the purposes	2972
specified in this chapter and do so in accordance with section	2973
319.16 of the Revised Code, approve attendance of board members	2974
and employees at professional meetings and approve expenditures	2975
for attendance, and exercise such powers and duties as are	2976
prescribed by the director;	2977
(6) Submit annual reports of its work and expenditures,	2978
pursuant to sections 3323.09 and 5126.12 of the Revised Code, to	2979
the director, the superintendent of public instruction, and the	2980
board of county commissioners at the close of the fiscal year and	2981
at such other times as may reasonably be requested;	2982
(7) Authorize all positions of employment, establish	2983
compensation, including but not limited to salary schedules and	2984
fringe benefits for all board employees, approve contracts of	2985
employment for management employees that are for a term of more	2986
than one year, employ legal counsel under section 309.10 of the	2987
Revised Code, and contract for employee benefits <del>+</del> . <u>A county board</u>	2988
<u>may provide benefits through an individual or joint self-insurance</u>	2989
<u>program as provided under section 9.833 of the Revised Code.</u>	2990
(8) Provide service and support administration in accordance	2991
with section 5126.15 of the Revised Code;	2992
(9) Certify respite care homes pursuant to rules adopted	2993
under section 5123.171 of the Revised Code by the director of	2994
developmental disabilities;	2995
(10) Implement an employment first policy that clearly	2996

identifies community employment as the desired outcome for every individual of working age who receives services from the board; (11) Set benchmarks for improving community employment outcomes. (B) To the extent that rules adopted under this section apply to the identification and placement of children with disabilities under Chapter 3323. of the Revised Code, they shall be consistent with the standards and procedures established under sections 3323.03 to 3323.05 of the Revised Code. (C) Any county board may enter into contracts with other such boards and with public or private, nonprofit, or profit-making agencies or organizations of the same or another county, to provide the facilities, programs, and services authorized or required, upon such terms as may be agreeable, and in accordance with this chapter and Chapter 3323. of the Revised Code and rules adopted thereunder and in accordance with sections 307.86 and 5126.071 of the Revised Code. (D) A county board may combine transportation for children and adults enrolled in programs and services offered under Chapter 5126. of the Revised Code with transportation for children enrolled in classes funded under sections 3317.0213 and 3317.20 of the Revised Code. (E) A county board may purchase all necessary insurance policies, may purchase equipment and supplies through the department of administrative services or from other sources, and may enter into agreements with public agencies or nonprofit organizations for cooperative purchasing arrangements. (F) A county board may receive by gift, grant, devise, or bequest any moneys, lands, or property for the benefit of the purposes for which the board is established and hold, apply, and dispose of the moneys, lands, and property according to the terms

of the gift, grant, devise, or bequest. All money received by 3028  
gift, grant, bequest, or disposition of lands or property received 3029  
by gift, grant, devise, or bequest shall be deposited in the 3030  
county treasury to the credit of such board and shall be available 3031  
for use by the board for purposes determined or stated by the 3032  
donor or grantor, but may not be used for personal expenses of the 3033  
board members. Any interest or earnings accruing from such gift, 3034  
grant, devise, or bequest shall be treated in the same manner and 3035  
subject to the same provisions as such gift, grant, devise, or 3036  
bequest. 3037

(G) The board of county commissioners shall levy taxes and 3038  
make appropriations sufficient to enable the county board of 3039  
developmental disabilities to perform its functions and duties, 3040  
and may utilize any available local, state, and federal funds for 3041  
such purpose. 3042

**Sec. 5126.36.** (A) As used in this section, "health-related 3043  
activities," and "prescribed medication," ~~and "tube feeding"~~ have 3044  
the same meanings as in section 5123.41 of the Revised Code. 3045

(B) In accordance with sections 5123.42 and 5123.651 of the 3046  
Revised Code, an employee of a county board of developmental 3047  
disabilities or an entity under contract with the board who is not 3048  
specifically authorized by other provisions of the Revised Code to 3049  
administer ~~prescribed~~ medications, perform health-related 3050  
activities, ~~perform tube feedings,~~ or provide assistance in the 3051  
self-administration of prescribed medications may do so pursuant 3052  
to the authority granted under those sections. 3053

**Sec. 5165.01.** As used in this chapter: 3054

(A) "Affiliated operator" means an operator affiliated with 3055  
either of the following: 3056

(1) The exiting operator for whom the affiliated operator is 3057

to assume liability for the entire amount of the exiting operator's debt under the medicaid program or the portion of the debt that represents the franchise permit fee the exiting operator owes;

(2) The entering operator involved in the change of operator with the exiting operator specified in division (A)(1) of this section.

(B) "Allowable costs" are a nursing facility's costs that the department of medicaid determines are reasonable. Fines paid under sections 5165.60 to 5165.89 and section 5165.99 of the Revised Code are not allowable costs.

(C) "Ancillary and support costs" means all reasonable costs incurred by a nursing facility other than direct care costs, tax costs, or capital costs. "Ancillary and support costs" includes, but is not limited to, costs of activities, social services, pharmacy consultants, habilitation supervisors, qualified mental retardation professionals, program directors, medical and habilitation records, program supplies, incontinence supplies, food, enterals, dietary supplies and personnel, laundry, housekeeping, security, administration, medical equipment, utilities, liability insurance, bookkeeping, purchasing department, human resources, communications, travel, dues, license fees, subscriptions, home office costs not otherwise allocated, legal services, accounting services, minor equipment, maintenance and repairs, help-wanted advertising, informational advertising, start-up costs, organizational expenses, other interest, property insurance, employee training and staff development, employee benefits, payroll taxes, and workers' compensation premiums or costs for self-insurance claims and related costs as specified in rules adopted under section 5165.02 of the Revised Code, for personnel listed in this division. "Ancillary and support costs" also means the cost of equipment, including vehicles, acquired by

operating lease executed before December 1, 1992, if the costs are 3090  
reported as administrative and general costs on the nursing 3091  
facility's cost report for the cost reporting period ending 3092  
December 31, 1992. 3093

(D)(1) "Capital costs" means the actual expense incurred by a 3094  
nursing facility for all of the following: 3095

(a) Depreciation and interest on any capital assets that cost 3096  
five hundred dollars or more per item, including the following: 3097

(i) Buildings; 3098

(ii) Building improvements; 3099

(iii) Except as provided in division (C) of this section, 3100  
equipment; 3101

(iv) Transportation equipment. 3102

(b) Amortization and interest on land improvements and 3103  
leasehold improvements; 3104

(c) Amortization of financing costs; 3105

(d) Lease and rent of land, buildings, and equipment. 3106

(2) The costs of capital assets of less than five hundred 3107  
dollars per item may be considered capital costs in accordance 3108  
with a provider's practice. 3109

(E) "Capital lease" and "operating lease" shall be construed 3110  
in accordance with generally accepted accounting principles. 3111

(F) "Case-mix score" means a measure determined under section 3112  
5165.192 of the Revised Code of the relative direct-care resources 3113  
needed to provide care and habilitation to a nursing facility 3114  
resident. 3115

(G) "Change of operator" means an entering operator becoming 3116  
the operator of a nursing facility in the place of the exiting 3117  
operator. 3118

(1) Actions that constitute a change of operator include the following:	3119 3120
(a) A change in an exiting operator's form of legal organization, including the formation of a partnership or corporation from a sole proprietorship;	3121 3122 3123
(b) A transfer of all the exiting operator's ownership interest in the operation of the nursing facility to the entering operator, regardless of whether ownership of any or all of the real property or personal property associated with the nursing facility is also transferred;	3124 3125 3126 3127 3128
(c) A lease of the nursing facility to the entering operator or the exiting operator's termination of the exiting operator's lease;	3129 3130 3131
(d) If the exiting operator is a partnership, dissolution of the partnership;	3132 3133
(e) If the exiting operator is a partnership, a change in composition of the partnership unless both of the following apply:	3134 3135
(i) The change in composition does not cause the partnership's dissolution under state law.	3136 3137
(ii) The partners agree that the change in composition does not constitute a change in operator.	3138 3139
(f) If the operator is a corporation, dissolution of the corporation, a merger of the corporation into another corporation that is the survivor of the merger, or a consolidation of one or more other corporations to form a new corporation.	3140 3141 3142 3143
(2) The following, alone, do not constitute a change of operator:	3144 3145
(a) A contract for an entity to manage a nursing facility as the operator's agent, subject to the operator's approval of daily operating and management decisions;	3146 3147 3148



(b) A change of ownership, lease, or termination of a lease 3149  
of real property or personal property associated with a nursing 3150  
facility if an entering operator does not become the operator in 3151  
place of an exiting operator; 3152

(c) If the operator is a corporation, a change of one or more 3153  
members of the corporation's governing body or transfer of 3154  
ownership of one or more shares of the corporation's stock, if the 3155  
same corporation continues to be the operator. 3156

(H) "Cost center" means the following: 3157

(1) Ancillary and support costs; 3158

(2) Capital costs; 3159

(3) Direct care costs; 3160

(4) Tax costs. 3161

(I) "Custom wheelchair" means a wheelchair to which both of 3162  
the following apply: 3163

(1) It has been measured, fitted, or adapted in consideration 3164  
of either of the following: 3165

(a) The body size or disability of the individual who is to 3166  
use the wheelchair; 3167

(b) The individual's period of need for, or intended use of, 3168  
the wheelchair. 3169

(2) It has customized features, modifications, or components, 3170  
such as adaptive seating and positioning systems, that the 3171  
supplier who assembled the wheelchair, or the manufacturer from 3172  
which the wheelchair was ordered, added or made in accordance with 3173  
the instructions of the physician of the individual who is to use 3174  
the wheelchair. 3175

(J)(1) "Date of licensure" means the following: 3176

(a) In the case of a nursing facility that was required by 3177

law to be licensed as a nursing home under Chapter 3721. of the 3178  
Revised Code when it originally began to be operated as a nursing 3179  
home, the date the nursing facility was originally so licensed; 3180

(b) In the case of a nursing facility that was not required 3181  
by law to be licensed as a nursing home when it originally began 3182  
to be operated as a nursing home, the date it first began to be 3183  
operated as a nursing home, regardless of the date the nursing 3184  
facility was first licensed as a nursing home. 3185

(2) If, after a nursing facility's original date of 3186  
licensure, more nursing home beds are added to the nursing 3187  
facility, the nursing facility has a different date of licensure 3188  
for the additional beds. This does not apply, however, to 3189  
additional beds when both of the following apply: 3190

(a) The additional beds are located in a part of the nursing 3191  
facility that was constructed at the same time as the continuing 3192  
beds already located in that part of the nursing facility; 3193

(b) The part of the nursing facility in which the additional 3194  
beds are located was constructed as part of the nursing facility 3195  
at a time when the nursing facility was not required by law to be 3196  
licensed as a nursing home. 3197

(3) The definition of "date of licensure" in this section 3198  
applies in determinations of nursing facilities' medicaid payment 3199  
rates but does not apply in determinations of nursing facilities' 3200  
franchise permit fees. 3201

(K) "Desk-reviewed" means that a nursing facility's costs as 3202  
reported on a cost report submitted under section 5165.10 of the 3203  
Revised Code have been subjected to a desk review under section 3204  
5165.108 of the Revised Code and preliminarily determined to be 3205  
allowable costs. 3206

(L) "Direct care costs" means all of the following costs 3207  
incurred by a nursing facility: 3208

(1) Costs for registered nurses, licensed practical nurses, and nurse aides employed by the nursing facility;	3209 3210
(2) Costs for direct care staff, administrative nursing staff, medical directors, respiratory therapists, and except as provided in division (L)(8) of this section, other persons holding degrees qualifying them to provide therapy;	3211 3212 3213 3214
(3) Costs of purchased nursing services;	3215
(4) Costs of quality assurance;	3216
(5) Costs of training and staff development, employee benefits, payroll taxes, and workers' compensation premiums or costs for self-insurance claims and related costs as specified in rules adopted under section 5165.02 of the Revised Code, for personnel listed in divisions (L)(1), (2), (4), and (8) of this section;	3217 3218 3219 3220 3221 3222
(6) Costs of consulting and management fees related to direct care;	3223 3224
(7) Allocated direct care home office costs;	3225
(8) Costs of habilitation staff (other than habilitation supervisors), medical supplies, emergency oxygen, over-the-counter pharmacy products, <del>behavioral and mental health services</del> , physical therapists, physical therapy assistants, occupational therapists, occupational therapy assistants, speech therapists, audiologists, habilitation supplies, and universal precautions supplies;	3226 3227 3228 3229 3230 3231
(9) Until January 1, 2014, costs of oxygen, wheelchairs, and resident transportation;	3232 3233
(10) Beginning January 1, 2014, costs of both of the following:	3234 3235
(a) Emergency oxygen;	3236
(b) Wheelchairs other than the following:	3237

(i) Custom wheelchairs;	3238
(ii) Repairs to and replacements of custom wheelchairs and parts that are made in accordance with the instructions of the physician of the individual who uses the custom wheelchair.	3239 3240 3241
(11) Costs of other direct-care resources that are specified as direct care costs in rules adopted under section 5165.02 of the Revised Code.	3242 3243 3244
(M) "Dual eligible individual" has the same meaning as in section 5160.01 of the Revised Code.	3245 3246
(N) "Effective date of a change of operator" means the day the entering operator becomes the operator of the nursing facility.	3247 3248 3249
(O) "Effective date of a facility closure" means the last day that the last of the residents of the nursing facility resides in the nursing facility.	3250 3251 3252
(P) "Effective date of an involuntary termination" means the date the department of medicaid terminates the operator's provider agreement for the nursing facility.	3253 3254 3255
(Q) "Effective date of a voluntary withdrawal of participation" means the day the nursing facility ceases to accept new medicaid residents other than the individuals who reside in the nursing facility on the day before the effective date of the voluntary withdrawal of participation.	3256 3257 3258 3259 3260
(R) "Entering operator" means the person or government entity that will become the operator of a nursing facility when a change of operator occurs or following an involuntary termination.	3261 3262 3263
(S) "Exiting operator" means any of the following:	3264
(1) An operator that will cease to be the operator of a nursing facility on the effective date of a change of operator;	3265 3266
(2) An operator that will cease to be the operator of a	3267

nursing facility on the effective date of a facility closure;	3268
(3) An operator of a nursing facility that is undergoing or has undergone a voluntary withdrawal of participation;	3269 3270
(4) An operator of a nursing facility that is undergoing or has undergone an involuntary termination.	3271 3272
(T)(1) Subject to divisions (T)(2) and (3) of this section, "facility closure" means either of the following:	3273 3274
(a) Discontinuance of the use of the building, or part of the building, that houses the facility as a nursing facility that results in the relocation of all of the nursing facility's residents;	3275 3276 3277 3278
(b) Conversion of the building, or part of the building, that houses a nursing facility to a different use with any necessary license or other approval needed for that use being obtained and one or more of the nursing facility's residents remaining in the building, or part of the building, to receive services under the new use.	3279 3280 3281 3282 3283 3284
(2) A facility closure occurs regardless of any of the following:	3285 3286
(a) The operator completely or partially replacing the nursing facility by constructing a new nursing facility or transferring the nursing facility's license to another nursing facility;	3287 3288 3289 3290
(b) The nursing facility's residents relocating to another of the operator's nursing facilities;	3291 3292
(c) Any action the department of health takes regarding the nursing facility's medicaid certification that may result in the transfer of part of the nursing facility's survey findings to another of the operator's nursing facilities;	3293 3294 3295 3296
(d) Any action the department of health takes regarding the	3297

nursing facility's license under Chapter 3721. of the Revised Code. 3298  
3299

(3) A facility closure does not occur if all of the nursing facility's residents are relocated due to an emergency evacuation and one or more of the residents return to a medicaid-certified bed in the nursing facility not later than thirty days after the evacuation occurs. 3300  
3301  
3302  
3303  
3304

(U) "Fiscal year" means the fiscal year of this state, as specified in section 9.34 of the Revised Code. 3305  
3306

(V) "Franchise permit fee" means the fee imposed by sections 5168.40 to 5168.56 of the Revised Code. 3307  
3308

(W) "Inpatient days" means both of the following: 3309

(1) All days during which a resident, regardless of payment source, occupies a bed in a nursing facility that is included in the nursing facility's medicaid-certified capacity; 3310  
3311  
3312

(2) Fifty per cent of the days for which payment is made under section 5165.34 of the Revised Code. 3313  
3314

(X) "Involuntary termination" means the department of medicaid's termination of the operator's provider agreement for the nursing facility when the termination is not taken at the operator's request. 3315  
3316  
3317  
3318

(Y) "Low resource utilization resident" means a medicaid recipient residing in a nursing facility who, for purposes of calculating the nursing facility's medicaid payment rate for direct care costs, is placed in either of the two lowest resource utilization groups, excluding any resource utilization group that is a default group used for residents with incomplete assessment data. 3319  
3320  
3321  
3322  
3323  
3324  
3325

(Z) "Maintenance and repair expenses" means a nursing facility's expenditures that are necessary and proper to maintain 3326  
3327

an asset in a normally efficient working condition and that do not 3328  
extend the useful life of the asset two years or more. 3329  
"Maintenance and repair expenses" includes but is not limited to 3330  
the costs of ordinary repairs such as painting and wallpapering. 3331

(AA) "Medicaid-certified capacity" means the number of a 3332  
nursing facility's beds that are certified for participation in 3333  
medicaid as nursing facility beds. 3334

(BB) "Medicaid days" means both of the following: 3335

(1) All days during which a resident who is a medicaid 3336  
recipient eligible for nursing facility services occupies a bed in 3337  
a nursing facility that is included in the nursing facility's 3338  
medicaid-certified capacity; 3339

(2) Fifty per cent of the days for which payment is made 3340  
under section 5165.34 of the Revised Code. 3341

(CC)(1) "New nursing facility" means a nursing facility for 3342  
which the provider obtains an initial provider agreement following 3343  
medicaid certification of the nursing facility by the director of 3344  
health, including such a nursing facility that replaces one or 3345  
more nursing facilities for which a provider previously held a 3346  
provider agreement. 3347

(2) "New nursing facility" does not mean a nursing facility 3348  
for which the entering operator seeks a provider agreement 3349  
pursuant to section 5165.511 or 5165.512 or (pursuant to section 3350  
5165.515) section 5165.07 of the Revised Code. 3351

(DD) "Nursing facility" has the same meaning as in the 3352  
"Social Security Act," section 1919(a), 42 U.S.C. 1396r(a). 3353

(EE) "Nursing facility services" has the same meaning as in 3354  
the "Social Security Act," section 1905(f), 42 U.S.C. 1396d(f). 3355

(FF) "Nursing home" has the same meaning as in section 3356  
3721.01 of the Revised Code. 3357

(GG) "Operator" means the person or government entity responsible for the daily operating and management decisions for a nursing facility.

(HH)(1) "Owner" means any person or government entity that has at least five per cent ownership or interest, either directly, indirectly, or in any combination, in any of the following regarding a nursing facility:

(a) The land on which the nursing facility is located;

(b) The structure in which the nursing facility is located;

(c) Any mortgage, contract for deed, or other obligation secured in whole or in part by the land or structure on or in which the nursing facility is located;

(d) Any lease or sublease of the land or structure on or in which the nursing facility is located.

(2) "Owner" does not mean a holder of a debenture or bond related to the nursing facility and purchased at public issue or a regulated lender that has made a loan related to the nursing facility unless the holder or lender operates the nursing facility directly or through a subsidiary.

(II) "Per diem" means a nursing facility's actual, allowable costs in a given cost center in a cost reporting period, divided by the nursing facility's inpatient days for that cost reporting period.

(JJ) "Provider" means an operator with a provider agreement.

(KK) "Provider agreement" means a provider agreement, as defined in section 5164.01 of the Revised Code, that is between the department of medicaid and the operator of a nursing facility for the provision of nursing facility services under the medicaid program.

(LL) "Purchased nursing services" means services that are



provided in a nursing facility by registered nurses, licensed 3388  
practical nurses, or nurse aides who are not employees of the 3389  
nursing facility. 3390

(MM) "Reasonable" means that a cost is an actual cost that is 3391  
appropriate and helpful to develop and maintain the operation of 3392  
patient care facilities and activities, including normal standby 3393  
costs, and that does not exceed what a prudent buyer pays for a 3394  
given item or services. Reasonable costs may vary from provider to 3395  
provider and from time to time for the same provider. 3396

(NN) "Related party" means an individual or organization 3397  
that, to a significant extent, has common ownership with, is 3398  
associated or affiliated with, has control of, or is controlled 3399  
by, the provider. 3400

(1) An individual who is a relative of an owner is a related 3401  
party. 3402

(2) Common ownership exists when an individual or individuals 3403  
possess significant ownership or equity in both the provider and 3404  
the other organization. Significant ownership or equity exists 3405  
when an individual or individuals possess five per cent ownership 3406  
or equity in both the provider and a supplier. Significant 3407  
ownership or equity is presumed to exist when an individual or 3408  
individuals possess ten per cent ownership or equity in both the 3409  
provider and another organization from which the provider 3410  
purchases or leases real property. 3411

(3) Control exists when an individual or organization has the 3412  
power, directly or indirectly, to significantly influence or 3413  
direct the actions or policies of an organization. 3414

(4) An individual or organization that supplies goods or 3415  
services to a provider shall not be considered a related party if 3416  
all of the following conditions are met: 3417

(a) The supplier is a separate bona fide organization. 3418

(b) A substantial part of the supplier's business activity of 3419  
the type carried on with the provider is transacted with others 3420  
than the provider and there is an open, competitive market for the 3421  
types of goods or services the supplier furnishes. 3422

(c) The types of goods or services are commonly obtained by 3423  
other nursing facilities from outside organizations and are not a 3424  
basic element of patient care ordinarily furnished directly to 3425  
patients by nursing facilities. 3426

(d) The charge to the provider is in line with the charge for 3427  
the goods or services in the open market and no more than the 3428  
charge made under comparable circumstances to others by the 3429  
supplier. 3430

(OO) "Relative of owner" means an individual who is related 3431  
to an owner of a nursing facility by one of the following 3432  
relationships: 3433

(1) Spouse; 3434

(2) Natural parent, child, or sibling; 3435

(3) Adopted parent, child, or sibling; 3436

(4) Stepparent, stepchild, stepbrother, or stepsister; 3437

(5) Father-in-law, mother-in-law, son-in-law, 3438  
daughter-in-law, brother-in-law, or sister-in-law; 3439

(6) Grandparent or grandchild; 3440

(7) Foster caregiver, foster child, foster brother, or foster 3441  
sister. 3442

(PP) "Residents' rights advocate" has the same meaning as in 3443  
section 3721.10 of the Revised Code. 3444

(QQ) "Skilled nursing facility" has the same meaning as in 3445  
the "Social Security Act," section 1819(a), 42 U.S.C. 1395i-3(a). 3446

(RR) "Sponsor" has the same meaning as in section 3721.10 of 3447

the Revised Code.	3448
(SS) "Tax costs" means the costs of taxes imposed under Chapter 5751. of the Revised Code, real estate taxes, personal property taxes, and corporate franchise taxes.	3449 3450 3451
(TT) "Title XIX" means Title XIX of the "Social Security Act," 42 U.S.C. 1396 et seq.	3452 3453
(UU) "Title XVIII" means Title XVIII of the "Social Security Act," 42 U.S.C. 1395 et seq.	3454 3455
(VV) "Voluntary withdrawal of participation" means an operator's voluntary election to terminate the participation of a nursing facility in the medicaid program but to continue to provide service of the type provided by a nursing facility.	3456 3457 3458 3459
<b>Sec. 5166.01.</b> As used in this chapter:	3460
"209(b) option" means the option described in section 1902(f) of the "Social Security Act," 42 U.S.C. 1396a(f), under which the medicaid program's eligibility requirements for aged, blind, and disabled individuals are more restrictive than the eligibility requirements for the supplemental security income program.	3461 3462 3463 3464 3465
"Administrative agency" means, with respect to a home and community-based services medicaid waiver component, the department of medicaid or, if a state agency or political subdivision contracts with the department under section 5162.35 of the Revised Code to administer the component, that state agency or political subdivision.	3466 3467 3468 3469 3470 3471
"Care management system" means the system established under section 5167.03 of the Revised Code.	3472 3473
"Dual eligible individual" has the same meaning as in section 5160.01 of the Revised Code.	3474 3475
"Federal poverty line" has the same meaning as in section	3476

5162.01 of the Revised Code.	3477
"Home and community-based services medicaid waiver component"	3478
means a medicaid waiver component under which home and	3479
community-based services are provided as an alternative to	3480
hospital services, nursing facility services, or ICF/IID services.	3481
"Hospital" has the same meaning as in section 3727.01 of the	3482
Revised Code.	3483
"Hospital long-term care unit" has the same meaning as in	3484
section 5168.40 of the Revised Code.	3485
"ICDS participant" has the same meaning as in section 5164.01	3486
of the Revised Code.	3487
"ICF/IID" and "ICF/IID services" have the same meanings as in	3488
section 5124.01 of the Revised Code.	3489
"Integrated care delivery system" and "ICDS" have the same	3490
meanings as in section 5164.01 of the Revised Code.	3491
"Level of care determination" means a determination of	3492
whether an individual needs the level of care provided by a	3493
hospital, nursing facility, or ICF/IID and whether the individual,	3494
if determined to need that level of care, would receive hospital	3495
services, nursing facility services, or ICF/IID services if not	3496
for a home and community-based services medicaid waiver component.	3497
"Medicaid buy-in for workers with disabilities program" has	3498
the same meaning as in section 5163.01 of the Revised Code.	3499
<u>"Medicaid provider" has the same meaning as in section</u>	3500
<u>5164.01 of the Revised Code.</u>	3501
"Medicaid services" has the same meaning as in section	3502
5164.01 of the Revised Code.	3503
"Medicaid waiver component" means a component of the medicaid	3504
program authorized by a waiver granted by the United States	3505
department of health and human services under the "Social Security	3506

Act," section 1115 or 1915, 42 U.S.C. 1315 or 1396n. "Medicaid waiver component" does not include a care management system established under section 5167.03 of the Revised Code.

"Medically fragile child" means an individual who is under eighteen years of age, has intensive health care needs, and is considered blind or disabled under section 1614(a)(2) or (3) of the "Social Security Act," 42 U.S.C. 1382c(a)(2) or (3).

"Nursing facility" and "nursing facility services" have the same meanings as in section 5165.01 of the Revised Code.

"Ohio home care waiver program" means the home and community-based services medicaid waiver component that is known as Ohio home care and was created pursuant to section 5166.11 of the Revised Code.

"Ohio transitions II aging carve-out program" means the home and community-based services medicaid waiver component that is known as Ohio transitions II aging carve-out and was created pursuant to section 5166.11 of the Revised Code.

"Provider agreement" has the same meaning as in section 5164.01 of the Revised Code.

"Residential treatment facility" means a residential facility licensed by the department of mental health and addiction services under section 5119.34 of the Revised Code, or an institution certified by the department of job and family services under section 5103.03 of the Revised Code, that serves children and either has more than sixteen beds or is part of a campus of multiple facilities or institutions that, combined, have a total of more than sixteen beds.

"Skilled nursing facility" has the same meaning as in section 5165.01 of the Revised Code.

"Unified long-term services and support medicaid waiver

component" means the medicaid waiver component authorized by 3537  
section 5166.14 of the Revised Code. 3538

Sec. 5166.041. A medicaid provider of nursing services may 3539  
provide nursing services in a group visit under a home and 3540  
community-based services medicaid waiver component if the 3541  
component covers the nursing services, the number of medicaid 3542  
recipients who receive the nursing services during the group visit 3543  
does not exceed four, and all of the following apply to all of 3544  
those medicaid recipients: 3545

(A) They are enrolled in the component; 3546

(B) They are medically fragile children; 3547

(C) They are siblings; 3548

(D) They reside together in the home of their caretaker 3549  
relative. 3550

**Sec. 5705.19.** This section does not apply to school 3551  
districts, county school financing districts, or lake facilities 3552  
authorities. 3553

The taxing authority of any subdivision at any time and in 3554  
any year, by vote of two-thirds of all the members of the taxing 3555  
authority, may declare by resolution and certify the resolution to 3556  
the board of elections not less than ninety days before the 3557  
election upon which it will be voted that the amount of taxes that 3558  
may be raised within the ten-mill limitation will be insufficient 3559  
to provide for the necessary requirements of the subdivision and 3560  
that it is necessary to levy a tax in excess of that limitation 3561  
for any of the following purposes: 3562

(A) For current expenses of the subdivision, except that the 3563  
total levy for current expenses of a detention facility district 3564  
or district organized under section 2151.65 of the Revised Code 3565

shall not exceed two mills and that the total levy for current 3566  
expenses of a combined district organized under sections 2151.65 3567  
and 2152.41 of the Revised Code shall not exceed four mills; 3568

(B) For the payment of debt charges on certain described 3569  
bonds, notes, or certificates of indebtedness of the subdivision 3570  
issued subsequent to January 1, 1925; 3571

(C) For the debt charges on all bonds, notes, and 3572  
certificates of indebtedness issued and authorized to be issued 3573  
prior to January 1, 1925; 3574

(D) For a public library of, or supported by, the subdivision 3575  
under whatever law organized or authorized to be supported; 3576

(E) For a municipal university, not to exceed two mills over 3577  
the limitation of one mill prescribed in section 3349.13 of the 3578  
Revised Code; 3579

(F) For the construction or acquisition of any specific 3580  
permanent improvement or class of improvements that the taxing 3581  
authority of the subdivision may include in a single bond issue; 3582

(G) For the general construction, reconstruction, 3583  
resurfacing, and repair of streets, roads, and bridges in 3584  
municipal corporations, counties, or townships; 3585

(H) For parks and recreational purposes; 3586

(I) For the purpose of providing and maintaining fire 3587  
apparatus, appliances, buildings, or sites therefor, or sources of 3588  
water supply and materials therefor, or the establishment and 3589  
maintenance of lines of fire alarm telegraph, or the payment of 3590  
firefighting companies or permanent, part-time, or volunteer 3591  
firefighting, emergency medical service, administrative, or 3592  
communications personnel to operate the same, including the 3593  
payment of any employer contributions required for such personnel 3594  
under section 145.48 or 742.34 of the Revised Code, or the 3595

purchase of ambulance equipment, or the provision of ambulance, 3596  
paramedic, or other emergency medical services operated by a fire 3597  
department or firefighting company; 3598

(J) For the purpose of providing and maintaining motor 3599  
vehicles, communications, other equipment, buildings, and sites 3600  
for such buildings used directly in the operation of a police 3601  
department, or the payment of salaries of permanent or part-time 3602  
police, communications, or administrative personnel to operate the 3603  
same, including the payment of any employer contributions required 3604  
for such personnel under section 145.48 or 742.33 of the Revised 3605  
Code, or the payment of the costs incurred by townships as a 3606  
result of contracts made with other political subdivisions in 3607  
order to obtain police protection, or the provision of ambulance 3608  
or emergency medical services operated by a police department; 3609

(K) For the maintenance and operation of a county home or 3610  
detention facility; 3611

(L) For community ~~mental retardation and~~ developmental 3612  
disabilities programs and services pursuant to Chapter 5126. of 3613  
the Revised Code, except that ~~the procedure for~~ such levies shall 3614  
be ~~as provided in~~ subject to the procedures and requirements of 3615  
section 5705.222 of the Revised Code; 3616

(M) For regional planning; 3617

(N) For a county's share of the cost of maintaining and 3618  
operating schools, district detention facilities, forestry camps, 3619  
or other facilities, or any combination thereof, established under 3620  
section 2151.65 or 2152.41 of the Revised Code or both of those 3621  
sections; 3622

(O) For providing for flood defense, providing and 3623  
maintaining a flood wall or pumps, and other purposes to prevent 3624  
floods; 3625

(P) For maintaining and operating sewage disposal plants and 3626



facilities;	3627
(Q) For the purpose of purchasing, acquiring, constructing,	3628
enlarging, improving, equipping, repairing, maintaining, or	3629
operating, or any combination of the foregoing, a county transit	3630
system pursuant to sections 306.01 to 306.13 of the Revised Code,	3631
or of making any payment to a board of county commissioners	3632
operating a transit system or a county transit board pursuant to	3633
section 306.06 of the Revised Code;	3634
(R) For the subdivision's share of the cost of acquiring or	3635
constructing any schools, forestry camps, detention facilities, or	3636
other facilities, or any combination thereof, under section	3637
2151.65 or 2152.41 of the Revised Code or both of those sections;	3638
(S) For the prevention, control, and abatement of air	3639
pollution;	3640
(T) For maintaining and operating cemeteries;	3641
(U) For providing ambulance service, emergency medical	3642
service, or both;	3643
(V) For providing for the collection and disposal of garbage	3644
or refuse, including yard waste;	3645
(W) For the payment of the police officer employers'	3646
contribution or the firefighter employers' contribution required	3647
under sections 742.33 and 742.34 of the Revised Code;	3648
(X) For the construction and maintenance of a drainage	3649
improvement pursuant to section 6131.52 of the Revised Code;	3650
(Y) For providing or maintaining senior citizens services or	3651
facilities as authorized by section 307.694, 307.85, 505.70, or	3652
505.706 or division (EE) of section 717.01 of the Revised Code;	3653
(Z) For the provision and maintenance of zoological park	3654
services and facilities as authorized under section 307.76 of the	3655
Revised Code;	3656

(AA) For the maintenance and operation of a free public	3657
museum of art, science, or history;	3658
(BB) For the establishment and operation of a 9-1-1 system,	3659
as defined in section 128.01 of the Revised Code;	3660
(CC) For the purpose of acquiring, rehabilitating, or	3661
developing rail property or rail service. As used in this	3662
division, "rail property" and "rail service" have the same	3663
meanings as in section 4981.01 of the Revised Code. This division	3664
applies only to a county, township, or municipal corporation.	3665
(DD) For the purpose of acquiring property for, constructing,	3666
operating, and maintaining community centers as provided for in	3667
section 755.16 of the Revised Code;	3668
(EE) For the creation and operation of an office or joint	3669
office of economic development, for any economic development	3670
purpose of the office, and to otherwise provide for the	3671
establishment and operation of a program of economic development	3672
pursuant to sections 307.07 and 307.64 of the Revised Code, or to	3673
the extent that the expenses of a county land reutilization	3674
corporation organized under Chapter 1724. of the Revised Code are	3675
found by the board of county commissioners to constitute the	3676
promotion of economic development, for the payment of such	3677
operations and expenses;	3678
(FF) For the purpose of acquiring, establishing,	3679
constructing, improving, equipping, maintaining, or operating, or	3680
any combination of the foregoing, a township airport, landing	3681
field, or other air navigation facility pursuant to section 505.15	3682
of the Revised Code;	3683
(GG) For the payment of costs incurred by a township as a	3684
result of a contract made with a county pursuant to section	3685
505.263 of the Revised Code in order to pay all or any part of the	3686
cost of constructing, maintaining, repairing, or operating a water	3687

supply improvement; 3688

(HH) For a board of township trustees to acquire, other than 3689  
by appropriation, an ownership interest in land, water, or 3690  
wetlands, or to restore or maintain land, water, or wetlands in 3691  
which the board has an ownership interest, not for purposes of 3692  
recreation, but for the purposes of protecting and preserving the 3693  
natural, scenic, open, or wooded condition of the land, water, or 3694  
wetlands against modification or encroachment resulting from 3695  
occupation, development, or other use, which may be styled as 3696  
protecting or preserving "greenspace" in the resolution, notice of 3697  
election, or ballot form. Except as otherwise provided in this 3698  
division, land is not acquired for purposes of recreation, even if 3699  
the land is used for recreational purposes, so long as no 3700  
building, structure, or fixture used for recreational purposes is 3701  
permanently attached or affixed to the land. Except as otherwise 3702  
provided in this division, land that previously has been acquired 3703  
in a township for these greenspace purposes may subsequently be 3704  
used for recreational purposes if the board of township trustees 3705  
adopts a resolution approving that use and no building, structure, 3706  
or fixture used for recreational purposes is permanently attached 3707  
or affixed to the land. The authorization to use greenspace land 3708  
for recreational use does not apply to land located in a township 3709  
that had a population, at the time it passed its first greenspace 3710  
levy, of more than thirty-eight thousand within a county that had 3711  
a population, at that time, of at least eight hundred sixty 3712  
thousand. 3713

(II) For the support by a county of a crime victim assistance 3714  
program that is provided and maintained by a county agency or a 3715  
private, nonprofit corporation or association under section 307.62 3716  
of the Revised Code; 3717

(JJ) For any or all of the purposes set forth in divisions 3718  
(I) and (J) of this section. This division applies only to a 3719

township.	3720
(KK) For a countywide public safety communications system	3721
under section 307.63 of the Revised Code. This division applies	3722
only to counties.	3723
(LL) For the support by a county of criminal justice services	3724
under section 307.45 of the Revised Code;	3725
(MM) For the purpose of maintaining and operating a jail or	3726
other detention facility as defined in section 2921.01 of the	3727
Revised Code;	3728
(NN) For purchasing, maintaining, or improving, or any	3729
combination of the foregoing, real estate on which to hold, and	3730
the operating expenses of, agricultural fairs operated by a county	3731
agricultural society or independent agricultural society under	3732
Chapter 1711. of the Revised Code. This division applies only to a	3733
county.	3734
(OO) For constructing, rehabilitating, repairing, or	3735
maintaining sidewalks, walkways, trails, bicycle pathways, or	3736
similar improvements, or acquiring ownership interests in land	3737
necessary for the foregoing improvements;	3738
(PP) For both of the purposes set forth in divisions (G) and	3739
(OO) of this section.	3740
(QQ) For both of the purposes set forth in divisions (H) and	3741
(HH) of this section. This division applies only to a township.	3742
(RR) For the legislative authority of a municipal	3743
corporation, board of county commissioners of a county, or board	3744
of township trustees of a township to acquire agricultural	3745
easements, as defined in section 5301.67 of the Revised Code, and	3746
to supervise and enforce the easements.	3747
(SS) For both of the purposes set forth in divisions (BB) and	3748
(KK) of this section. This division applies only to a county.	3749

(TT) For the maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history under section 307.761 of the Revised Code.

(UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the corporation to be consistent with the purposes for which the corporation is organized;

(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter ~~1515.~~ 940. of the Revised Code;

(WW) For the OSU extension fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county.

(XX) For a municipal corporation that withdraws or proposes by resolution to withdraw from a regional transit authority under section 306.55 of the Revised Code to provide transportation services for the movement of persons within, from, or to the municipal corporation;

(YY) For any combination of the purposes specified in divisions (NN), (VV), and (WW) of this section. This division applies only to a county.

The resolution shall be confined to the purpose or purposes described in one division of this section, to which the revenue derived therefrom shall be applied. The existence in any other division of this section of authority to levy a tax for any part or all of the same purpose or purposes does not preclude the use of such revenues for any part of the purpose or purposes of the division under which the resolution is adopted.

The resolution shall specify the amount of the increase in

rate that it is necessary to levy, the purpose of that increase in 3781  
rate, and the number of years during which the increase in rate 3782  
shall be in effect, which may or may not include a levy upon the 3783  
duplicate of the current year. The number of years may be any 3784  
number not exceeding five, except as follows: 3785

(1) When the additional rate is for the payment of debt 3786  
charges, the increased rate shall be for the life of the 3787  
indebtedness. 3788

(2) When the additional rate is for any of the following, the 3789  
increased rate shall be for a continuing period of time: 3790

(a) For the current expenses for a detention facility 3791  
district, a district organized under section 2151.65 of the 3792  
Revised Code, or a combined district organized under sections 3793  
2151.65 and 2152.41 of the Revised Code; 3794

(b) For providing a county's share of the cost of maintaining 3795  
and operating schools, district detention facilities, forestry 3796  
camps, or other facilities, or any combination thereof, 3797  
established under section 2151.65 or 2152.41 of the Revised Code 3798  
or under both of those sections. 3799

(3) When the additional rate is for either of the following, 3800  
the increased rate may be for a continuing period of time: 3801

(a) For the purposes set forth in division (I), (J), (U), or 3802  
(KK) of this section; 3803

(b) For the maintenance and operation of a joint recreation 3804  
district. 3805

(4) When the increase is for the purpose or purposes set 3806  
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 3807  
section, the tax levy may be for any specified number of years or 3808  
for a continuing period of time, as set forth in the resolution. 3809

A levy for one of the purposes set forth in division (G), 3810

(I), (J), or (U) of this section may be reduced pursuant to 3811  
section 5705.261 or 5705.31 of the Revised Code. A levy for one of 3812  
the purposes set forth in division (G), (I), (J), or (U) of this 3813  
section may also be terminated or permanently reduced by the 3814  
taxing authority if it adopts a resolution stating that the 3815  
continuance of the levy is unnecessary and the levy shall be 3816  
terminated or that the millage is excessive and the levy shall be 3817  
decreased by a designated amount. 3818

A resolution of a detention facility district, a district 3819  
organized under section 2151.65 of the Revised Code, or a combined 3820  
district organized under both sections 2151.65 and 2152.41 of the 3821  
Revised Code may include both current expenses and other purposes, 3822  
provided that the resolution shall apportion the annual rate of 3823  
levy between the current expenses and the other purpose or 3824  
purposes. The apportionment need not be the same for each year of 3825  
the levy, but the respective portions of the rate actually levied 3826  
each year for the current expenses and the other purpose or 3827  
purposes shall be limited by the apportionment. 3828

Whenever a board of county commissioners, acting either as 3829  
the taxing authority of its county or as the taxing authority of a 3830  
sewer district or subdistrict created under Chapter 6117. of the 3831  
Revised Code, by resolution declares it necessary to levy a tax in 3832  
excess of the ten-mill limitation for the purpose of constructing, 3833  
improving, or extending sewage disposal plants or sewage systems, 3834  
the tax may be in effect for any number of years not exceeding 3835  
twenty, and the proceeds of the tax, notwithstanding the general 3836  
provisions of this section, may be used to pay debt charges on any 3837  
obligations issued and outstanding on behalf of the subdivision 3838  
for the purposes enumerated in this paragraph, provided that any 3839  
such obligations have been specifically described in the 3840  
resolution. 3841

A resolution adopted by the legislative authority of a 3842

municipal corporation that is for the purpose in division (XX) of 3843  
this section may be combined with the purpose provided in section 3844  
306.55 of the Revised Code, by vote of two-thirds of all members 3845  
of the legislative authority. The legislative authority may 3846  
certify the resolution to the board of elections as a combined 3847  
question. The question appearing on the ballot shall be as 3848  
provided in section 5705.252 of the Revised Code. 3849

The resolution shall go into immediate effect upon its 3850  
passage, and no publication of the resolution is necessary other 3851  
than that provided for in the notice of election 3852

When the electors of a subdivision or, in the case of a 3853  
qualifying library levy for the support of a library association 3854  
or private corporation, the electors of the association library 3855  
district, have approved a tax levy under this section, the taxing 3856  
authority of the subdivision may anticipate a fraction of the 3857  
proceeds of the levy and issue anticipation notes in accordance 3858  
with section 5705.191 or 5705.193 of the Revised Code. 3859

**Sec. 5705.192.** (A) For the purposes of this section only, 3860  
"taxing authority" includes a township board of park commissioners 3861  
appointed under section 511.18 of the Revised Code. 3862

(B) A taxing authority may propose to replace an existing 3863  
levy that the taxing authority is authorized to levy, regardless 3864  
of the section of the Revised Code under which the authority is 3865  
granted, except a school district emergency levy proposed pursuant 3866  
to sections 5705.194 to 5705.197 of the Revised Code. The taxing 3867  
authority may propose to replace the existing levy in its entirety 3868  
at the rate at which it is authorized to be levied; may propose to 3869  
replace a portion of the existing levy at a lesser rate; or may 3870  
propose to replace the existing levy in its entirety and increase 3871  
the rate at which it is levied. If the taxing authority proposes 3872  
to replace an existing levy, the proposed levy shall be called a 3873



replacement levy and shall be so designated on the ballot. Except 3874  
as otherwise provided in this division, a replacement levy shall 3875  
be limited to the purpose of the existing levy, and shall appear 3876  
separately on the ballot from, and shall not be conjoined with, 3877  
the renewal of any other existing levy. In the case of an existing 3878  
school district levy imposed under section 5705.21 of the Revised 3879  
Code for the purpose specified in division (F) of section 5705.19 3880  
of the Revised Code, or in the case of an existing school district 3881  
levy imposed under section 5705.217 of the Revised Code for the 3882  
acquisition, construction, enlargement, renovation, and financing 3883  
of permanent improvements, the replacement for that existing levy 3884  
may be for the same purpose or for the purpose of general 3885  
permanent improvements as defined in section 5705.21 of the 3886  
Revised Code. The replacement for an existing levy imposed under 3887  
division (L) of section 5705.19 or section 5705.222 of the Revised 3888  
Code may be for any purpose authorized for a levy imposed under 3889  
section 5705.222 of the Revised Code. 3890

The resolution proposing a replacement levy shall specify the 3891  
purpose of the levy; its proposed rate expressed in mills; whether 3892  
the proposed rate is the same as the rate of the existing levy, a 3893  
reduction, or an increase; the extent of any reduction or increase 3894  
expressed in mills; the first calendar year in which the levy will 3895  
be due; and the term of the levy, expressed in years or, if 3896  
applicable, that it will be levied for a continuing period of 3897  
time. 3898

The sections of the Revised Code governing the maximum rate 3899  
and term of the existing levy, the contents of the resolution that 3900  
proposed the levy, the adoption of the resolution, the 3901  
arrangements for the submission of the question of the levy, and 3902  
notice of the election also govern the respective provisions of 3903  
the proposal to replace the existing levy, except as provided in 3904  
divisions (B)(1) to ~~(3)~~ (4) of this section: 3905

(1) In the case of an existing school district levy that is 3906  
imposed under section 5705.21 of the Revised Code for the purpose 3907  
specified in division (F) of section 5705.19 of the Revised Code 3908  
or under section 5705.217 of the Revised Code for the acquisition, 3909  
construction, enlargement, renovation, and financing of permanent 3910  
improvements, and that is to be replaced by a levy for general 3911  
permanent improvements, the ~~maximum~~ term of the replacement levy 3912  
~~is not limited to the term of the existing levy and~~ may be for a 3913  
continuing period of time. 3914

(2) The date on which the election is held shall be as 3915  
follows: 3916

(a) For the replacement of a levy with a fixed term of years, 3917  
the date of the general election held during the last year the 3918  
existing levy may be extended on the real and public utility 3919  
property tax list and duplicate, or the date of any election held 3920  
in the ensuing year; 3921

(b) For the replacement of a levy imposed for a continuing 3922  
period of time, the date of any election held in any year after 3923  
the year the levy to be replaced is first approved by the 3924  
electors, except that only one election on the question of 3925  
replacing the levy may be held during any calendar year. 3926

The failure by the electors to approve a proposal to replace 3927  
a levy imposed for a continuing period of time does not terminate 3928  
the existing continuing levy. 3929

(3) In the case of an existing school district levy imposed 3930  
under division (B) of section 5705.21, division (C) of section 3931  
5705.212, or division (J) of section 5705.218 of the Revised Code, 3932  
the rates allocated to the qualifying school district and to 3933  
partnering community schools each may be increased or decreased or 3934  
remain the same, and the total rate may be increased, decreased, 3935  
or remain the same. 3936

(4) In the case of an existing levy imposed under division (L) of section 5705.19 of the Revised Code, the term may be for any number of years not exceeding ten or for a continuing period of time.

(C) The form of the ballot at the election on the question of a replacement levy shall be as follows:

"A replacement of a tax for the benefit of ..... (name of subdivision or public library) for the purpose of ..... (the purpose stated in the resolution) at a rate not exceeding ..... mills for each one dollar of valuation, which amounts to ..... (rate expressed in dollars and cents) for each one hundred dollars in valuation, for ..... (number of years levy is to run, or that it will be levied for a continuous period of time)

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

If the replacement levy is proposed by a qualifying school district to replace an existing tax levied under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each one dollar of valuation," the following: "(of which ..... mills is to be allocated to partnering community schools)."

If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words "..... mills of an existing levy and an increase of ..... mills, to constitute" after the words "a replacement of." If the proposal is to replace only a portion of an existing levy, the form of the ballot shall be

changed by adding the words "a portion of an existing levy, being 3968  
a reduction of ..... mills, to constitute" after the words "a 3969  
replacement of." If the existing levy is imposed under division 3970  
(B) of section 5705.21, division (C)(1) of section 5705.212, or 3971  
division (J) of section 5705.218 of the Revised Code, the form of 3972  
the ballot also shall state the portion of the total increased 3973  
rate or of the total rate as reduced that is to be allocated to 3974  
partnering community schools. 3975

If the tax is to be placed on the tax list of the current tax 3976  
year, the form of the ballot shall be modified by adding at the 3977  
end of the form the phrase ", commencing in ..... (first year 3978  
the replacement tax is to be levied), first due in calendar year 3979  
..... (first calendar year in which the tax shall be due)." 3980

The question covered by the resolution shall be submitted as 3981  
a separate proposition, but may be printed on the same ballot with 3982  
any other proposition submitted at the same election, other than 3983  
the election of officers. More than one such question may be 3984  
submitted at the same election. 3985

(D) Two or more existing levies, or any portion of those 3986  
levies, may be combined into one replacement levy, so long as ~~both~~ 3987  
all of the existing levies are for the same purpose and either 3988  
~~both~~ all are due to expire the same year or ~~both~~ all are for a 3989  
continuing period of time. The question of combining all or 3990  
portions of ~~the two~~ those existing levies into the replacement 3991  
levy shall appear as one ballot proposition before the electors. 3992  
If the electors approve the ballot proposition, all or the stated 3993  
portions of the ~~two~~ existing levies are replaced by one 3994  
replacement levy. 3995

(E) A levy approved in excess of the ten-mill limitation 3996  
under this section shall be certified to the tax commissioner. In 3997  
the first year of a levy approved under this section, the levy 3998  
shall be extended on the tax lists after the February settlement 3999

succeeding the election at which the levy was approved. If the 4000  
levy is to be placed on the tax lists of the current year, as 4001  
specified in the resolution providing for its submission, the 4002  
result of the election shall be certified immediately after the 4003  
canvass by the board of elections to the taxing authority, which 4004  
shall forthwith make the necessary levy and certify it to the 4005  
county auditor, who shall extend it on the tax lists for 4006  
collection. After the first year, the levy shall be included in 4007  
the annual tax budget that is certified to the county budget 4008  
commission. 4009

If notes are authorized to be issued in anticipation of the 4010  
proceeds of the existing levy, notes may be issued in anticipation 4011  
of the proceeds of the replacement levy, and such issuance is 4012  
subject to the terms and limitations governing the issuance of 4013  
notes in anticipation of the proceeds of the existing levy. 4014

(F) This section does not authorize a tax to be levied in any 4015  
year after the year in which revenue is not needed for the purpose 4016  
for which the tax is levied. 4017

**Sec. 5705.222.** (A) At any time the board of county 4018  
commissioners of any county by a majority vote of the full 4019  
membership may declare by resolution and certify to the board of 4020  
elections of the county that the amount of taxes which may be 4021  
raised within the ten-mill limitation by levies on the current tax 4022  
duplicate will be insufficient to provide the necessary 4023  
requirements of the county board of developmental disabilities 4024  
established pursuant to Chapter 5126. of the Revised Code and that 4025  
it is necessary to levy a tax in excess of such limitation for the 4026  
operation of community programs and services authorized by county 4027  
boards of developmental disabilities ~~and~~, for the acquisition, 4028  
construction, renovation, financing, maintenance, and operation of 4029  
~~mental retardation and~~ developmental disabilities facilities, or 4030

for both of such purposes. 4031

~~Such~~ The resolution shall conform to section 5705.19 of the 4032  
Revised Code, except that the increased rate may be in effect for 4033  
any number of years not exceeding ten or for a continuing period 4034  
of time. 4035

The resolution shall be certified and submitted in the manner 4036  
provided in section 5705.25 of the Revised Code, except that it 4037  
may be placed on the ballot in any election, and shall be 4038  
certified to the board of elections not less than ninety days 4039  
before the election at which it will be voted upon. 4040

If the majority of the electors voting on a levy for the 4041  
support of the programs and services of the county board of 4042  
developmental disabilities vote in favor of the levy, the board of 4043  
county commissioners may levy a tax within the county at the 4044  
additional rate outside the ten-mill limitation during the 4045  
specified or continuing period, for the purpose stated in the 4046  
resolution. ~~The~~ 4047

The county board of developmental disabilities, within its 4048  
budget and with the approval of the board of county commissioners 4049  
through annual appropriations, shall use the proceeds of a levy 4050  
approved under this section or division (L) of section 5705.19 of 4051  
the Revised Code solely for the purposes authorized by ~~this~~ that 4052  
section or division. 4053

A board of county commissioners that levies a tax under this 4054  
section or for the purpose authorized by division (L) of section 4055  
5705.19 of the Revised Code, by a majority vote of the full 4056  
membership, may adopt a resolution to renew such a levy, or renew 4057  
two or more such levies as a single ballot question, in the manner 4058  
provided by section 5705.25 of the Revised Code for the renewal of 4059  
existing levies. The purpose of the renewal levy may be for any of 4060  
the purposes authorized for a levy imposed under this section or 4061

division (L) of section 5705.19 of the Revised Code. The term of 4062  
the renewal levy may be for any number of years not exceeding ten 4063  
or for a continuing period of time. 4064

(B) When electors have approved a tax levy under this 4065  
section, the county commissioners may anticipate a fraction of the 4066  
proceeds of the levy and issue anticipation notes in accordance 4067  
with section 5705.191 or 5705.193 of the Revised Code. 4068

(C) The county auditor, upon receipt of a resolution from the 4069  
county board of developmental disabilities, shall establish a 4070  
capital improvements account or a reserve balance account, or 4071  
both, as specified in the resolution. The capital improvements 4072  
account shall be a contingency account for the necessary 4073  
acquisition, replacement, renovation, or construction of 4074  
facilities and movable and fixed equipment. Upon the request of 4075  
the county board of developmental disabilities, moneys not needed 4076  
to pay for current expenses may be appropriated to this account, 4077  
in amounts such that this account does not exceed twenty-five per 4078  
cent of the replacement value of all capital facilities and 4079  
equipment currently used by the county board of developmental 4080  
disabilities for ~~mental retardation and~~ developmental disabilities 4081  
programs and services. Other moneys available for current capital 4082  
expenses from federal, state, or local sources may also be 4083  
appropriated to this account. 4084

The reserve balance account shall contain those moneys that 4085  
are not needed to pay for current operating expenses and not 4086  
deposited in the capital improvements account but that will be 4087  
needed to pay for operating expenses in the future. Upon the 4088  
request of a county board of developmental disabilities, the board 4089  
of county commissioners may appropriate moneys to the reserve 4090  
balance account. 4091

**Sec. 5705.25.** (A) A copy of any resolution adopted as 4092

provided in section 5705.19 or 5705.2111 of the Revised Code shall 4093  
be certified by the taxing authority to the board of elections of 4094  
the proper county not less than ninety days before the general 4095  
election in any year, and the board shall submit the proposal to 4096  
the electors of the subdivision at the succeeding November 4097  
election. In the case of a qualifying library levy, the board 4098  
shall submit the question to the electors of the library district 4099  
or association library district. Except as otherwise provided in 4100  
this division, a resolution to renew an existing levy, regardless 4101  
of the section of the Revised Code under which the tax was 4102  
imposed, shall not be placed on the ballot unless the question is 4103  
submitted at the general election held during the last year the 4104  
tax to be renewed ~~or replaced~~ may be extended on the real and 4105  
public utility property tax list and duplicate, or at any election 4106  
held in the ensuing year. The limitation of the foregoing sentence 4107  
does not apply to a resolution to renew and increase or to renew 4108  
part of an existing levy that was imposed under section 5705.191 4109  
of the Revised Code to supplement the general fund for the purpose 4110  
of making appropriations for one or more of the following 4111  
purposes: for public assistance, human or social services, relief, 4112  
welfare, hospitalization, health, and support of general 4113  
hospitals. The limitation of the second preceding sentence also 4114  
does not apply to a resolution that proposes to renew two or more 4115  
existing levies imposed under section 5705.222 or division (L) of 4116  
section 5705.19 of the Revised Code, or under section 5705.21 or 4117  
5705.217 of the Revised Code, in which case the question shall be 4118  
submitted on the date of the general or primary election held 4119  
during the last year at least one of the levies to be renewed may 4120  
be extended on the real and public utility property tax list and 4121  
duplicate, or at any election held during the ensuing year. For 4122  
purposes of this section, a levy shall be considered to be an 4123  
"existing levy" through the year following the last year it can be 4124  
placed on that tax list and duplicate. 4125



The board shall make the necessary arrangements for the 4126  
submission of such questions to the electors of such subdivision, 4127  
library district, or association library district, and the 4128  
election shall be conducted, canvassed, and certified in the same 4129  
manner as regular elections in such subdivision, library district, 4130  
or association library district for the election of county 4131  
officers. Notice of the election shall be published in a newspaper 4132  
of general circulation in the subdivision, library district, or 4133  
association library district once a week for two consecutive 4134  
weeks, or as provided in section 7.16 of the Revised Code, prior 4135  
to the election. If the board of elections operates and maintains 4136  
a web site, the board of elections shall post notice of the 4137  
election on its web site for thirty days prior to the election. 4138  
The notice shall state the purpose, the proposed increase in rate 4139  
expressed in dollars and cents for each one hundred dollars of 4140  
valuation as well as in mills for each one dollar of valuation, 4141  
the number of years during which the increase will be in effect, 4142  
the first month and year in which the tax will be levied, and the 4143  
time and place of the election. 4144

(B) The form of the ballots cast at an election held pursuant 4145  
to division (A) of this section shall be as follows: 4146

"An additional tax for the benefit of (name of subdivision or 4147  
public library) ..... for the purpose of (purpose stated in 4148  
the resolution) ..... at a rate not exceeding ..... mills 4149  
for each one dollar of valuation, which amounts to (rate expressed 4150  
in dollars and cents) ..... for each one hundred dollars of 4151  
valuation, for ..... (life of indebtedness or number of years the 4152  
levy is to run). 4153

	For the Tax Levy
	Against the Tax Levy

"

4154  
4155  
4156  
4157

(C) If the levy is to be in effect for a continuing period of 4158  
time, the notice of election and the form of ballot shall so state 4159  
instead of setting forth a specified number of years for the levy. 4160

If the tax is to be placed on the current tax list, the form 4161  
of the ballot shall be modified by adding, after the statement of 4162  
the number of years the levy is to run, the phrase ", commencing 4163  
in ..... (first year the tax is to be levied), first due in 4164  
calendar year ..... (first calendar year in which the tax 4165  
shall be due)." 4166

If the levy submitted is a proposal to renew, increase, or 4167  
decrease an existing levy, the form of the ballot specified in 4168  
division (B) of this section may be changed by substituting for 4169  
the words "An additional" at the beginning of the form, the words 4170  
"A renewal of a" in case of a proposal to renew an existing levy 4171  
in the same amount; the words "A renewal of ..... mills and an 4172  
increase of ..... mills to constitute a" in the case of an 4173  
increase; or the words "A renewal of part of an existing levy, 4174  
being a reduction of ..... mills, to constitute a" in the case of 4175  
a decrease in the proposed levy. 4176

If the levy submitted is a proposal to renew two or more 4177  
existing levies imposed under section 5705.222 or division (L) of 4178  
section 5705.19 of the Revised Code, or under section 5705.21 or 4179  
5705.217 of the Revised Code, the form of the ballot specified in 4180  
division (B) of this section shall be modified by substituting for 4181  
the words "an additional tax" the words "a renewal of ....(insert 4182  
the number of levies to be renewed) existing taxes." 4183

If the levy submitted is a levy under section 5705.72 of the 4184  
Revised Code or a proposal to renew, increase, or decrease an 4185  
existing levy imposed under that section, the name of the 4186  
subdivision shall be "the unincorporated area of ..... (name 4187  
of township)." 4188

The question covered by such resolution shall be submitted as 4189  
a separate proposition but may be printed on the same ballot with 4190  
any other proposition submitted at the same election, other than 4191  
the election of officers. More than one such question may be 4192  
submitted at the same election. 4193

(D) A levy voted in excess of the ten-mill limitation under 4194  
this section shall be certified to the tax commissioner. In the 4195  
first year of the levy, it shall be extended on the tax lists 4196  
after the February settlement succeeding the election. If the 4197  
additional tax is to be placed upon the tax list of the current 4198  
year, as specified in the resolution providing for its submission, 4199  
the result of the election shall be certified immediately after 4200  
the canvass by the board of elections to the taxing authority, who 4201  
shall make the necessary levy and certify it to the county 4202  
auditor, who shall extend it on the tax lists for collection. 4203  
After the first year, the tax levy shall be included in the annual 4204  
tax budget that is certified to the county budget commission. 4205

**Sec. 5709.40.** (A) As used in this section: 4206

(1) "Blighted area" and "impacted city" have the same 4207  
meanings as in section 1728.01 of the Revised Code. 4208

(2) "Business day" means a day of the week excluding 4209  
Saturday, Sunday, and a legal holiday as defined under section 4210  
1.14 of the Revised Code. 4211

(3) "Housing renovation" means a project carried out for 4212  
residential purposes. 4213

(4) "Improvement" means the increase in the assessed value of 4214  
any real property that would first appear on the tax list and 4215  
duplicate of real and public utility property after the effective 4216  
date of an ordinance adopted under this section were it not for 4217  
the exemption granted by that ordinance. 4218

(5) "Incentive district" means an area not more than three hundred acres in size enclosed by a continuous boundary in which a project is being, or will be, undertaken and having one or more of the following distress characteristics:

(a) At least fifty-one per cent of the residents of the district have incomes of less than eighty per cent of the median income of residents of the political subdivision in which the district is located, as determined in the same manner specified under section 119(b) of the "Housing and Community Development Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended;

(b) The average rate of unemployment in the district during the most recent twelve-month period for which data are available is equal to at least one hundred fifty per cent of the average rate of unemployment for this state for the same period.

(c) At least twenty per cent of the people residing in the district live at or below the poverty level as defined in the federal Housing and Community Development Act of 1974, 42 U.S.C. 5301, as amended, and regulations adopted pursuant to that act.

(d) The district is a blighted area.

(e) The district is in a situational distress area as designated by the director of development services under division (F) of section 122.23 of the Revised Code.

(f) As certified by the engineer for the political subdivision, the public infrastructure serving the district is inadequate to meet the development needs of the district as evidenced by a written economic development plan or urban renewal plan for the district that has been adopted by the legislative authority of the subdivision.

(g) The district is comprised entirely of unimproved land that is located in a distressed area as defined in section 122.23 of the Revised Code.

(6) "Project" means development activities undertaken on one 4250  
or more parcels, including, but not limited to, construction, 4251  
expansion, and alteration of buildings or structures, demolition, 4252  
remediation, and site development, and any building or structure 4253  
that results from those activities. 4254

(7) "Public infrastructure improvement" includes, but is not 4255  
limited to, public roads and highways; water and sewer lines; 4256  
environmental remediation; land acquisition, including acquisition 4257  
in aid of industry, commerce, distribution, or research; 4258  
demolition, including demolition on private property when 4259  
determined to be necessary for economic development purposes; 4260  
stormwater and flood remediation projects, including such projects 4261  
on private property when determined to be necessary for public 4262  
health, safety, and welfare; the provision of gas, electric, and 4263  
communications service facilities, including the provision of gas 4264  
or electric service facilities owned by nongovernmental entities 4265  
when such improvements are determined to be necessary for economic 4266  
development purposes; and the enhancement of public waterways 4267  
through improvements that allow for greater public access. 4268

(B) The legislative authority of a municipal corporation, by 4269  
ordinance, may declare improvements to certain parcels of real 4270  
property located in the municipal corporation to be a public 4271  
purpose. Improvements with respect to a parcel that is used or to 4272  
be used for residential purposes may be declared a public purpose 4273  
under this division only if the parcel is located in a blighted 4274  
area of an impacted city. For this purpose, "parcel that is used 4275  
or to be used for residential purposes" means a parcel that, as 4276  
improved, is used or to be used for purposes that would cause the 4277  
tax commissioner to classify the parcel as residential property in 4278  
accordance with rules adopted by the commissioner under section 4279  
5713.041 of the Revised Code. Except with the approval under 4280  
division (D) of this section of the board of education of each 4281

city, local, or exempted village school district within which the 4282  
improvements are located, not more than seventy-five per cent of 4283  
an improvement thus declared to be a public purpose may be 4284  
exempted from real property taxation for a period of not more than 4285  
ten years. The ordinance shall specify the percentage of the 4286  
improvement to be exempted from taxation and the life of the 4287  
exemption. 4288

An ordinance adopted or amended under this division shall 4289  
designate the specific public infrastructure improvements made, to 4290  
be made, or in the process of being made by the municipal 4291  
corporation that directly benefit, or that once made will directly 4292  
benefit, the parcels for which improvements are declared to be a 4293  
public purpose. The service payments provided for in section 4294  
5709.42 of the Revised Code shall be used to finance the public 4295  
infrastructure improvements designated in the ordinance, for the 4296  
purpose described in division (D)(1) of this section or as 4297  
provided in section 5709.43 of the Revised Code. 4298

(C)(1) The legislative authority of a municipal corporation 4299  
may adopt an ordinance creating an incentive district and 4300  
declaring improvements to parcels within the district to be a 4301  
public purpose and, except as provided in division (F) of this 4302  
section, exempt from taxation as provided in this section, but no 4303  
legislative authority of a municipal corporation that has a 4304  
population that exceeds twenty-five thousand, as shown by the most 4305  
recent federal decennial census, shall adopt an ordinance that 4306  
creates an incentive district if the sum of the taxable value of 4307  
real property in the proposed district for the preceding tax year 4308  
and the taxable value of all real property in the municipal 4309  
corporation that would have been taxable in the preceding year 4310  
were it not for the fact that the property was in an existing 4311  
incentive district and therefore exempt from taxation exceeds 4312  
twenty-five per cent of the taxable value of real property in the 4313

municipal corporation for the preceding tax year. The ordinance 4314  
shall delineate the boundary of the district and specifically 4315  
identify each parcel within the district. A district may not 4316  
include any parcel that is or has been exempted from taxation 4317  
under division (B) of this section or that is or has been within 4318  
another district created under this division. An ordinance may 4319  
create more than one such district, and more than one ordinance 4320  
may be adopted under division (C)(1) of this section. 4321

(2) Not later than thirty days prior to adopting an ordinance 4322  
under division (C)(1) of this section, if the municipal 4323  
corporation intends to apply for exemptions from taxation under 4324  
section 5709.911 of the Revised Code on behalf of owners of real 4325  
property located within the proposed incentive district, the 4326  
legislative authority of a municipal corporation shall conduct a 4327  
public hearing on the proposed ordinance. Not later than thirty 4328  
days prior to the public hearing, the legislative authority shall 4329  
give notice of the public hearing and the proposed ordinance by 4330  
first class mail to every real property owner whose property is 4331  
located within the boundaries of the proposed incentive district 4332  
that is the subject of the proposed ordinance. 4333

(3)(a) An ordinance adopted under division (C)(1) of this 4334  
section shall specify the life of the incentive district and the 4335  
percentage of the improvements to be exempted, shall designate the 4336  
public infrastructure improvements made, to be made, or in the 4337  
process of being made, that benefit or serve, or, once made, will 4338  
benefit or serve parcels in the district. The ordinance also shall 4339  
identify one or more specific projects being, or to be, undertaken 4340  
in the district that place additional demand on the public 4341  
infrastructure improvements designated in the ordinance. The 4342  
project identified may, but need not be, the project under 4343  
division (C)(3)(b) of this section that places real property in 4344  
use for commercial or industrial purposes. Except as otherwise 4345

permitted under that division, the service payments provided for 4346  
in section 5709.42 of the Revised Code shall be used to finance 4347  
the designated public infrastructure improvements, for the purpose 4348  
described in division (D)(1) or (E) of this section, or as 4349  
provided in section 5709.43 of the Revised Code. 4350

An ordinance adopted under division (C)(1) of this section on 4351  
or after March 30, 2006, shall not designate police or fire 4352  
equipment as public infrastructure improvements, and no service 4353  
payment provided for in section 5709.42 of the Revised Code and 4354  
received by the municipal corporation under the ordinance shall be 4355  
used for police or fire equipment. 4356

(b) An ordinance adopted under division (C)(1) of this 4357  
section may authorize the use of service payments provided for in 4358  
section 5709.42 of the Revised Code for the purpose of housing 4359  
renovations within the incentive district, provided that the 4360  
ordinance also designates public infrastructure improvements that 4361  
benefit or serve the district, and that a project within the 4362  
district places real property in use for commercial or industrial 4363  
purposes. Service payments may be used to finance or support 4364  
loans, deferred loans, and grants to persons for the purpose of 4365  
housing renovations within the district. The ordinance shall 4366  
designate the parcels within the district that are eligible for 4367  
housing renovation. The ordinance shall state separately the 4368  
amounts or the percentages of the expected aggregate service 4369  
payments that are designated for each public infrastructure 4370  
improvement and for the general purpose of housing renovations. 4371

(4) Except with the approval of the board of education of 4372  
each city, local, or exempted village school district within the 4373  
territory of which the incentive district is or will be located, 4374  
and subject to division (E) of this section, the life of an 4375  
incentive district shall not exceed ten years, and the percentage 4376  
of improvements to be exempted shall not exceed seventy-five per 4377



cent. With approval of the board of education, the life of a 4378  
district may be not more than thirty years, and the percentage of 4379  
improvements to be exempted may be not more than one hundred per 4380  
cent. The approval of a board of education shall be obtained in 4381  
the manner provided in division (D) of this section. 4382

(D)(1) If the ordinance declaring improvements to a parcel to 4383  
be a public purpose or creating an incentive district specifies 4384  
that payments in lieu of taxes provided for in section 5709.42 of 4385  
the Revised Code shall be paid to the city, local, or exempted 4386  
village, and joint vocational school district in which the parcel 4387  
or incentive district is located in the amount of the taxes that 4388  
would have been payable to the school district if the improvements 4389  
had not been exempted from taxation, the percentage of the 4390  
improvement that may be exempted from taxation may exceed 4391  
seventy-five per cent, and the exemption may be granted for up to 4392  
thirty years, without the approval of the board of education as 4393  
otherwise required under division (D)(2) of this section. 4394

(2) Improvements with respect to a parcel may be exempted 4395  
from taxation under division (B) of this section, and improvements 4396  
to parcels within an incentive district may be exempted from 4397  
taxation under division (C) of this section, for up to ten years 4398  
or, with the approval under this paragraph of the board of 4399  
education of the city, local, or exempted village school district 4400  
within which the parcel or district is located, for up to thirty 4401  
years. The percentage of the improvement exempted from taxation 4402  
may, with such approval, exceed seventy-five per cent, but shall 4403  
not exceed one hundred per cent. Not later than forty-five 4404  
business days prior to adopting an ordinance under this section 4405  
declaring improvements to be a public purpose that is subject to 4406  
approval by a board of education under this division, the 4407  
legislative authority shall deliver to the board of education a 4408  
notice stating its intent to adopt an ordinance making that 4409

declaration. The notice regarding improvements with respect to a 4410  
parcel under division (B) of this section shall identify the 4411  
parcels for which improvements are to be exempted from taxation, 4412  
provide an estimate of the true value in money of the 4413  
improvements, specify the period for which the improvements would 4414  
be exempted from taxation and the percentage of the improvement 4415  
that would be exempted, and indicate the date on which the 4416  
legislative authority intends to adopt the ordinance. The notice 4417  
regarding improvements to parcels within an incentive district 4418  
under division (C) of this section shall delineate the boundaries 4419  
of the district, specifically identify each parcel within the 4420  
district, identify each anticipated improvement in the district, 4421  
provide an estimate of the true value in money of each such 4422  
improvement, specify the life of the district and the percentage 4423  
of improvements that would be exempted, and indicate the date on 4424  
which the legislative authority intends to adopt the ordinance. 4425  
The board of education, by resolution adopted by a majority of the 4426  
board, may approve the exemption for the period or for the 4427  
exemption percentage specified in the notice; may disapprove the 4428  
exemption for the number of years in excess of ten, may disapprove 4429  
the exemption for the percentage of the improvement to be exempted 4430  
in excess of seventy-five per cent, or both; or may approve the 4431  
exemption on the condition that the legislative authority and the 4432  
board negotiate an agreement providing for compensation to the 4433  
school district equal in value to a percentage of the amount of 4434  
taxes exempted in the eleventh and subsequent years of the 4435  
exemption period or, in the case of exemption percentages in 4436  
excess of seventy-five per cent, compensation equal in value to a 4437  
percentage of the taxes that would be payable on the portion of 4438  
the improvement in excess of seventy-five per cent were that 4439  
portion to be subject to taxation, or other mutually agreeable 4440  
compensation. If an agreement is negotiated between the 4441  
legislative authority and the board to compensate the school 4442

district for all or part of the taxes exempted, including 4443  
agreements for payments in lieu of taxes under section 5709.42 of 4444  
the Revised Code, the legislative authority shall compensate the 4445  
joint vocational school district within which the parcel or 4446  
district is located at the same rate and under the same terms 4447  
received by the city, local, or exempted village school district. 4448

(3) The board of education shall certify its resolution to 4449  
the legislative authority not later than fourteen days prior to 4450  
the date the legislative authority intends to adopt the ordinance 4451  
as indicated in the notice. If the board of education and the 4452  
legislative authority negotiate a mutually acceptable compensation 4453  
agreement, the ordinance may declare the improvements a public 4454  
purpose for the number of years specified in the ordinance or, in 4455  
the case of exemption percentages in excess of seventy-five per 4456  
cent, for the exemption percentage specified in the ordinance. In 4457  
either case, if the board and the legislative authority fail to 4458  
negotiate a mutually acceptable compensation agreement, the 4459  
ordinance may declare the improvements a public purpose for not 4460  
more than ten years, and shall not exempt more than seventy-five 4461  
per cent of the improvements from taxation. If the board fails to 4462  
certify a resolution to the legislative authority within the time 4463  
prescribed by this division, the legislative authority thereupon 4464  
may adopt the ordinance and may declare the improvements a public 4465  
purpose for up to thirty years, or, in the case of exemption 4466  
percentages proposed in excess of seventy-five per cent, for the 4467  
exemption percentage specified in the ordinance. The legislative 4468  
authority may adopt the ordinance at any time after the board of 4469  
education certifies its resolution approving the exemption to the 4470  
legislative authority, or, if the board approves the exemption on 4471  
the condition that a mutually acceptable compensation agreement be 4472  
negotiated, at any time after the compensation agreement is agreed 4473  
to by the board and the legislative authority. 4474

(4) If a board of education has adopted a resolution waiving 4475  
its right to approve exemptions from taxation under this section 4476  
and the resolution remains in effect, approval of exemptions by 4477  
the board is not required under division (D) of this section. If a 4478  
board of education has adopted a resolution allowing a legislative 4479  
authority to deliver the notice required under division (D) of 4480  
this section fewer than forty-five business days prior to the 4481  
legislative authority's adoption of the ordinance, the legislative 4482  
authority shall deliver the notice to the board not later than the 4483  
number of days prior to such adoption as prescribed by the board 4484  
in its resolution. If a board of education adopts a resolution 4485  
waiving its right to approve agreements or shortening the 4486  
notification period, the board shall certify a copy of the 4487  
resolution to the legislative authority. If the board of education 4488  
rescinds such a resolution, it shall certify notice of the 4489  
rescission to the legislative authority. 4490

(5) If the legislative authority is not required by division 4491  
(D) of this section to notify the board of education of the 4492  
legislative authority's intent to declare improvements to be a 4493  
public purpose, the legislative authority shall comply with the 4494  
notice requirements imposed under section 5709.83 of the Revised 4495  
Code, unless the board has adopted a resolution under that section 4496  
waiving its right to receive such a notice. 4497

(E)(1) If a proposed ordinance under division (C)(1) of this 4498  
section exempts improvements with respect to a parcel within an 4499  
incentive district for more than ten years, or the percentage of 4500  
the improvement exempted from taxation exceeds seventy-five per 4501  
cent, not later than forty-five business days prior to adopting 4502  
the ordinance the legislative authority of the municipal 4503  
corporation shall deliver to the board of county commissioners of 4504  
the county within which the incentive district will be located a 4505  
notice that states its intent to adopt an ordinance creating an 4506

incentive district. The notice shall include a copy of the 4507  
proposed ordinance, identify the parcels for which improvements 4508  
are to be exempted from taxation, provide an estimate of the true 4509  
value in money of the improvements, specify the period of time for 4510  
which the improvements would be exempted from taxation, specify 4511  
the percentage of the improvements that would be exempted from 4512  
taxation, and indicate the date on which the legislative authority 4513  
intends to adopt the ordinance. 4514

(2) The board of county commissioners, by resolution adopted 4515  
by a majority of the board, may object to the exemption for the 4516  
number of years in excess of ten, may object to the exemption for 4517  
the percentage of the improvement to be exempted in excess of 4518  
seventy-five per cent, or both. If the board of county 4519  
commissioners objects, the board may negotiate a mutually 4520  
acceptable compensation agreement with the legislative authority. 4521  
In no case shall the compensation provided to the board exceed the 4522  
property taxes forgone due to the exemption. If the board of 4523  
county commissioners objects, and the board and legislative 4524  
authority fail to negotiate a mutually acceptable compensation 4525  
agreement, the ordinance adopted under division (C)(1) of this 4526  
section shall provide to the board compensation in the eleventh 4527  
and subsequent years of the exemption period equal in value to not 4528  
more than fifty per cent of the taxes that would be payable to the 4529  
county or, if the board's objection includes an objection to an 4530  
exemption percentage in excess of seventy-five per cent, 4531  
compensation equal in value to not more than fifty per cent of the 4532  
taxes that would be payable to the county, on the portion of the 4533  
improvement in excess of seventy-five per cent, were that portion 4534  
to be subject to taxation. The board of county commissioners shall 4535  
certify its resolution to the legislative authority not later than 4536  
thirty days after receipt of the notice. 4537

(3) If the board of county commissioners does not object or 4538

fails to certify its resolution objecting to an exemption within 4539  
thirty days after receipt of the notice, the legislative authority 4540  
may adopt the ordinance, and no compensation shall be provided to 4541  
the board of county commissioners. If the board timely certifies 4542  
its resolution objecting to the ordinance, the legislative 4543  
authority may adopt the ordinance at any time after a mutually 4544  
acceptable compensation agreement is agreed to by the board and 4545  
the legislative authority, or, if no compensation agreement is 4546  
negotiated, at any time after the legislative authority agrees in 4547  
the proposed ordinance to provide compensation to the board of 4548  
fifty per cent of the taxes that would be payable to the county in 4549  
the eleventh and subsequent years of the exemption period or on 4550  
the portion of the improvement in excess of seventy-five per cent, 4551  
were that portion to be subject to taxation. 4552

(F) Service payments in lieu of taxes that are attributable 4553  
to any amount by which the effective tax rate of either a renewal 4554  
levy with an increase or a replacement levy exceeds the effective 4555  
tax rate of the levy renewed or replaced, or that are attributable 4556  
to an additional levy, for a levy authorized by the voters for any 4557  
of the following purposes on or after January 1, 2006, and which 4558  
are provided pursuant to an ordinance creating an incentive 4559  
district under division (C)(1) of this section that is adopted on 4560  
or after January 1, 2006, shall be distributed to the appropriate 4561  
taxing authority as required under division (C) of section 5709.42 4562  
of the Revised Code in an amount equal to the amount of taxes from 4563  
that additional levy or from the increase in the effective tax 4564  
rate of such renewal or replacement levy that would have been 4565  
payable to that taxing authority from the following levies were it 4566  
not for the exemption authorized under division (C) of this 4567  
section: 4568

(1) A tax levied under division (L) of section 5705.19 or 4569  
section 5705.191 or 5705.222 of the Revised Code for community 4570

<del>mental retardation and</del> developmental disabilities programs and	4571
services pursuant to Chapter 5126. of the Revised Code;	4572
(2) A tax levied under division (Y) of section 5705.19 of the	4573
Revised Code for providing or maintaining senior citizens services	4574
or facilities;	4575
(3) A tax levied under section 5705.22 of the Revised Code	4576
for county hospitals;	4577
(4) A tax levied by a joint-county district or by a county	4578
under section 5705.19, 5705.191, or 5705.221 of the Revised Code	4579
for alcohol, drug addiction, and mental health services or	4580
facilities;	4581
(5) A tax levied under section 5705.23 of the Revised Code	4582
for library purposes;	4583
(6) A tax levied under section 5705.24 of the Revised Code	4584
for the support of children services and the placement and care of	4585
children;	4586
(7) A tax levied under division (Z) of section 5705.19 of the	4587
Revised Code for the provision and maintenance of zoological park	4588
services and facilities under section 307.76 of the Revised Code;	4589
(8) A tax levied under section 511.27 or division (H) of	4590
section 5705.19 of the Revised Code for the support of township	4591
park districts;	4592
(9) A tax levied under division (A), (F), or (H) of section	4593
5705.19 of the Revised Code for parks and recreational purposes of	4594
a joint recreation district organized pursuant to division (B) of	4595
section 755.14 of the Revised Code;	4596
(10) A tax levied under section 1545.20 or 1545.21 of the	4597
Revised Code for park district purposes;	4598
(11) A tax levied under section 5705.191 of the Revised Code	4599
for the purpose of making appropriations for public assistance;	4600

human or social services; public relief; public welfare; public 4601  
health and hospitalization; and support of general hospitals; 4602

(12) A tax levied under section 3709.29 of the Revised Code 4603  
for a general health district program. 4604

(G) An exemption from taxation granted under this section 4605  
commences with the tax year specified in the ordinance so long as 4606  
the year specified in the ordinance commences after the effective 4607  
date of the ordinance. If the ordinance specifies a year 4608  
commencing before the effective date of the resolution or 4609  
specifies no year whatsoever, the exemption commences with the tax 4610  
year in which an exempted improvement first appears on the tax 4611  
list and duplicate of real and public utility property and that 4612  
commences after the effective date of the ordinance. In lieu of 4613  
stating a specific year, the ordinance may provide that the 4614  
exemption commences in the tax year in which the value of an 4615  
improvement exceeds a specified amount or in which the 4616  
construction of one or more improvements is completed, provided 4617  
that such tax year commences after the effective date of the 4618  
ordinance. With respect to the exemption of improvements to 4619  
parcels under division (B) of this section, the ordinance may 4620  
allow for the exemption to commence in different tax years on a 4621  
parcel-by-parcel basis, with a separate exemption term specified 4622  
for each parcel. 4623

Except as otherwise provided in this division, the exemption 4624  
ends on the date specified in the ordinance as the date the 4625  
improvement ceases to be a public purpose or the incentive 4626  
district expires, or ends on the date on which the public 4627  
infrastructure improvements and housing renovations are paid in 4628  
full from the municipal public improvement tax increment 4629  
equivalent fund established under division (A) of section 5709.43 4630  
of the Revised Code, whichever occurs first. The exemption of an 4631  
improvement with respect to a parcel or within an incentive 4632



district may end on a later date, as specified in the ordinance, 4633  
if the legislative authority and the board of education of the 4634  
city, local, or exempted village school district within which the 4635  
parcel or district is located have entered into a compensation 4636  
agreement under section 5709.82 of the Revised Code with respect 4637  
to the improvement, and the board of education has approved the 4638  
term of the exemption under division (D)(2) of this section, but 4639  
in no case shall the improvement be exempted from taxation for 4640  
more than thirty years. Exemptions shall be claimed and allowed in 4641  
the same manner as in the case of other real property exemptions. 4642  
If an exemption status changes during a year, the procedure for 4643  
the apportionment of the taxes for that year is the same as in the 4644  
case of other changes in tax exemption status during the year. 4645

(H) Additional municipal financing of public infrastructure 4646  
improvements and housing renovations may be provided by any 4647  
methods that the municipal corporation may otherwise use for 4648  
financing such improvements or renovations. If the municipal 4649  
corporation issues bonds or notes to finance the public 4650  
infrastructure improvements and housing renovations and pledges 4651  
money from the municipal public improvement tax increment 4652  
equivalent fund to pay the interest on and principal of the bonds 4653  
or notes, the bonds or notes are not subject to Chapter 133. of 4654  
the Revised Code. 4655

(I) The municipal corporation, not later than fifteen days 4656  
after the adoption of an ordinance under this section, shall 4657  
submit to the director of development services a copy of the 4658  
ordinance. On or before the thirty-first day of March of each 4659  
year, the municipal corporation shall submit a status report to 4660  
the director of development services. The report shall indicate, 4661  
in the manner prescribed by the director, the progress of the 4662  
project during each year that an exemption remains in effect, 4663  
including a summary of the receipts from service payments in lieu 4664

of taxes; expenditures of money from the funds created under 4665  
section 5709.43 of the Revised Code; a description of the public 4666  
infrastructure improvements and housing renovations financed with 4667  
such expenditures; and a quantitative summary of changes in 4668  
employment and private investment resulting from each project. 4669

(J) Nothing in this section shall be construed to prohibit a 4670  
legislative authority from declaring to be a public purpose 4671  
improvements with respect to more than one parcel. 4672

(K) If a parcel is located in a new community district in 4673  
which the new community authority imposes a community development 4674  
charge on the basis of rentals received from leases of real 4675  
property as described in division (L)(2) of section 349.01 of the 4676  
Revised Code, the parcel may not be exempted from taxation under 4677  
this section. 4678

**Sec. 5709.73.** (A) As used in this section and section 5709.74 4679  
of the Revised Code: 4680

(1) "Business day" means a day of the week excluding 4681  
Saturday, Sunday, and a legal holiday as defined in section 1.14 4682  
of the Revised Code. 4683

(2) "Further improvements" or "improvements" means the 4684  
increase in the assessed value of real property that would first 4685  
appear on the tax list and duplicate of real and public utility 4686  
property after the effective date of a resolution adopted under 4687  
this section were it not for the exemption granted by that 4688  
resolution. For purposes of division (B) of this section, 4689  
"improvements" do not include any property used or to be used for 4690  
residential purposes. For this purpose, "property that is used or 4691  
to be used for residential purposes" means property that, as 4692  
improved, is used or to be used for purposes that would cause the 4693  
tax commissioner to classify the property as residential property 4694  
in accordance with rules adopted by the commissioner under section 4695

5713.041 of the Revised Code. 4696

(3) "Housing renovation" means a project carried out for 4697  
residential purposes. 4698

(4) "Incentive district" has the same meaning as in section 4699  
5709.40 of the Revised Code, except that a blighted area is in the 4700  
unincorporated area of a township. 4701

(5) "Project" and "public infrastructure improvement" have 4702  
the same meanings as in section 5709.40 of the Revised Code. 4703

(B) A board of township trustees may, by unanimous vote, 4704  
adopt a resolution that declares to be a public purpose any public 4705  
infrastructure improvements made that are necessary for the 4706  
development of certain parcels of land located in the 4707  
unincorporated area of the township. Except with the approval 4708  
under division (D) of this section of the board of education of 4709  
each city, local, or exempted village school district within which 4710  
the improvements are located, the resolution may exempt from real 4711  
property taxation not more than seventy-five per cent of further 4712  
improvements to a parcel of land that directly benefits from the 4713  
public infrastructure improvements, for a period of not more than 4714  
ten years. The resolution shall specify the percentage of the 4715  
further improvements to be exempted and the life of the exemption. 4716

(C)(1) A board of township trustees may adopt, by unanimous 4717  
vote, a resolution creating an incentive district and declaring 4718  
improvements to parcels within the district to be a public purpose 4719  
and, except as provided in division (F) of this section, exempt 4720  
from taxation as provided in this section, but no board of 4721  
township trustees of a township that has a population that exceeds 4722  
twenty-five thousand, as shown by the most recent federal 4723  
decennial census, shall adopt a resolution that creates an 4724  
incentive district if the sum of the taxable value of real 4725  
property in the proposed district for the preceding tax year and 4726

the taxable value of all real property in the township that would 4727  
have been taxable in the preceding year were it not for the fact 4728  
that the property was in an existing incentive district and 4729  
therefore exempt from taxation exceeds twenty-five per cent of the 4730  
taxable value of real property in the township for the preceding 4731  
tax year. The district shall be located within the unincorporated 4732  
area of the township and shall not include any territory that is 4733  
included within a district created under division (B) of section 4734  
5709.78 of the Revised Code. The resolution shall delineate the 4735  
boundary of the district and specifically identify each parcel 4736  
within the district. A district may not include any parcel that is 4737  
or has been exempted from taxation under division (B) of this 4738  
section or that is or has been within another district created 4739  
under this division. A resolution may create more than one 4740  
district, and more than one resolution may be adopted under 4741  
division (C)(1) of this section. 4742

(2) Not later than thirty days prior to adopting a resolution 4743  
under division (C)(1) of this section, if the township intends to 4744  
apply for exemptions from taxation under section 5709.911 of the 4745  
Revised Code on behalf of owners of real property located within 4746  
the proposed incentive district, the board shall conduct a public 4747  
hearing on the proposed resolution. Not later than thirty days 4748  
prior to the public hearing, the board shall give notice of the 4749  
public hearing and the proposed resolution by first class mail to 4750  
every real property owner whose property is located within the 4751  
boundaries of the proposed incentive district that is the subject 4752  
of the proposed resolution. 4753

(3)(a) A resolution adopted under division (C)(1) of this 4754  
section shall specify the life of the incentive district and the 4755  
percentage of the improvements to be exempted, shall designate the 4756  
public infrastructure improvements made, to be made, or in the 4757  
process of being made, that benefit or serve, or, once made, will 4758

benefit or serve parcels in the district. The resolution also 4759  
shall identify one or more specific projects being, or to be, 4760  
undertaken in the district that place additional demand on the 4761  
public infrastructure improvements designated in the resolution. 4762  
The project identified may, but need not be, the project under 4763  
division (C)(3)(b) of this section that places real property in 4764  
use for commercial or industrial purposes. 4765

A resolution adopted under division (C)(1) of this section on 4766  
or after March 30, 2006, shall not designate police or fire 4767  
equipment as public infrastructure improvements, and no service 4768  
payment provided for in section 5709.74 of the Revised Code and 4769  
received by the township under the resolution shall be used for 4770  
police or fire equipment. 4771

(b) A resolution adopted under division (C)(1) of this 4772  
section may authorize the use of service payments provided for in 4773  
section 5709.74 of the Revised Code for the purpose of housing 4774  
renovations within the incentive district, provided that the 4775  
resolution also designates public infrastructure improvements that 4776  
benefit or serve the district, and that a project within the 4777  
district places real property in use for commercial or industrial 4778  
purposes. Service payments may be used to finance or support 4779  
loans, deferred loans, and grants to persons for the purpose of 4780  
housing renovations within the district. The resolution shall 4781  
designate the parcels within the district that are eligible for 4782  
housing renovations. The resolution shall state separately the 4783  
amount or the percentages of the expected aggregate service 4784  
payments that are designated for each public infrastructure 4785  
improvement and for the purpose of housing renovations. 4786

(4) Except with the approval of the board of education of 4787  
each city, local, or exempted village school district within the 4788  
territory of which the incentive district is or will be located, 4789  
and subject to division (E) of this section, the life of an 4790

incentive district shall not exceed ten years, and the percentage 4791  
of improvements to be exempted shall not exceed seventy-five per 4792  
cent. With approval of the board of education, the life of a 4793  
district may be not more than thirty years, and the percentage of 4794  
improvements to be exempted may be not more than one hundred per 4795  
cent. The approval of a board of education shall be obtained in 4796  
the manner provided in division (D) of this section. 4797

(D) Improvements with respect to a parcel may be exempted 4798  
from taxation under division (B) of this section, and improvements 4799  
to parcels within an incentive district may be exempted from 4800  
taxation under division (C) of this section, for up to ten years 4801  
or, with the approval of the board of education of the city, 4802  
local, or exempted village school district within which the parcel 4803  
or district is located, for up to thirty years. The percentage of 4804  
the improvements exempted from taxation may, with such approval, 4805  
exceed seventy-five per cent, but shall not exceed one hundred per 4806  
cent. Not later than forty-five business days prior to adopting a 4807  
resolution under this section declaring improvements to be a 4808  
public purpose that is subject to approval by a board of education 4809  
under this division, the board of township trustees shall deliver 4810  
to the board of education a notice stating its intent to adopt a 4811  
resolution making that declaration. The notice regarding 4812  
improvements with respect to a parcel under division (B) of this 4813  
section shall identify the parcels for which improvements are to 4814  
be exempted from taxation, provide an estimate of the true value 4815  
in money of the improvements, specify the period for which the 4816  
improvements would be exempted from taxation and the percentage of 4817  
the improvements that would be exempted, and indicate the date on 4818  
which the board of township trustees intends to adopt the 4819  
resolution. The notice regarding improvements made under division 4820  
(C) of this section to parcels within an incentive district shall 4821  
delineate the boundaries of the district, specifically identify 4822  
each parcel within the district, identify each anticipated 4823

improvement in the district, provide an estimate of the true value 4824  
in money of each such improvement, specify the life of the 4825  
district and the percentage of improvements that would be 4826  
exempted, and indicate the date on which the board of township 4827  
trustees intends to adopt the resolution. The board of education, 4828  
by resolution adopted by a majority of the board, may approve the 4829  
exemption for the period or for the exemption percentage specified 4830  
in the notice; may disapprove the exemption for the number of 4831  
years in excess of ten, may disapprove the exemption for the 4832  
percentage of the improvements to be exempted in excess of 4833  
seventy-five per cent, or both; or may approve the exemption on 4834  
the condition that the board of township trustees and the board of 4835  
education negotiate an agreement providing for compensation to the 4836  
school district equal in value to a percentage of the amount of 4837  
taxes exempted in the eleventh and subsequent years of the 4838  
exemption period or, in the case of exemption percentages in 4839  
excess of seventy-five per cent, compensation equal in value to a 4840  
percentage of the taxes that would be payable on the portion of 4841  
the improvements in excess of seventy-five per cent were that 4842  
portion to be subject to taxation, or other mutually agreeable 4843  
compensation. 4844

The board of education shall certify its resolution to the 4845  
board of township trustees not later than fourteen days prior to 4846  
the date the board of township trustees intends to adopt the 4847  
resolution as indicated in the notice. If the board of education 4848  
and the board of township trustees negotiate a mutually acceptable 4849  
compensation agreement, the resolution may declare the 4850  
improvements a public purpose for the number of years specified in 4851  
the resolution or, in the case of exemption percentages in excess 4852  
of seventy-five per cent, for the exemption percentage specified 4853  
in the resolution. In either case, if the board of education and 4854  
the board of township trustees fail to negotiate a mutually 4855  
acceptable compensation agreement, the resolution may declare the 4856

improvements a public purpose for not more than ten years, and 4857  
shall not exempt more than seventy-five per cent of the 4858  
improvements from taxation. If the board of education fails to 4859  
certify a resolution to the board of township trustees within the 4860  
time prescribed by this section, the board of township trustees 4861  
thereupon may adopt the resolution and may declare the 4862  
improvements a public purpose for up to thirty years or, in the 4863  
case of exemption percentages proposed in excess of seventy-five 4864  
per cent, for the exemption percentage specified in the 4865  
resolution. The board of township trustees may adopt the 4866  
resolution at any time after the board of education certifies its 4867  
resolution approving the exemption to the board of township 4868  
trustees, or, if the board of education approves the exemption on 4869  
the condition that a mutually acceptable compensation agreement be 4870  
negotiated, at any time after the compensation agreement is agreed 4871  
to by the board of education and the board of township trustees. 4872  
If a mutually acceptable compensation agreement is negotiated 4873  
between the board of township trustees and the board of education, 4874  
including agreements for payments in lieu of taxes under section 4875  
5709.74 of the Revised Code, the board of township trustees shall 4876  
compensate the joint vocational school district within which the 4877  
parcel or district is located at the same rate and under the same 4878  
terms received by the city, local, or exempted village school 4879  
district. 4880

If a board of education has adopted a resolution waiving its 4881  
right to approve exemptions from taxation under this section and 4882  
the resolution remains in effect, approval of such exemptions by 4883  
the board of education is not required under division (D) of this 4884  
section. If a board of education has adopted a resolution allowing 4885  
a board of township trustees to deliver the notice required under 4886  
division (D) of this section fewer than forty-five business days 4887  
prior to adoption of the resolution by the board of township 4888  
trustees, the board of township trustees shall deliver the notice 4889



to the board of education not later than the number of days prior 4890  
to the adoption as prescribed by the board of education in its 4891  
resolution. If a board of education adopts a resolution waiving 4892  
its right to approve exemptions or shortening the notification 4893  
period, the board of education shall certify a copy of the 4894  
resolution to the board of township trustees. If the board of 4895  
education rescinds the resolution, it shall certify notice of the 4896  
rescission to the board of township trustees. 4897

If the board of township trustees is not required by division 4898  
(D) of this section to notify the board of education of the board 4899  
of township trustees' intent to declare improvements to be a 4900  
public purpose, the board of township trustees shall comply with 4901  
the notice requirements imposed under section 5709.83 of the 4902  
Revised Code before taking formal action to adopt the resolution 4903  
making that declaration, unless the board of education has adopted 4904  
a resolution under that section waiving its right to receive the 4905  
notice. 4906

(E)(1) If a proposed resolution under division (C)(1) of this 4907  
section exempts improvements with respect to a parcel within an 4908  
incentive district for more than ten years, or the percentage of 4909  
the improvement exempted from taxation exceeds seventy-five per 4910  
cent, not later than forty-five business days prior to adopting 4911  
the resolution the board of township trustees shall deliver to the 4912  
board of county commissioners of the county within which the 4913  
incentive district is or will be located a notice that states its 4914  
intent to adopt a resolution creating an incentive district. The 4915  
notice shall include a copy of the proposed resolution, identify 4916  
the parcels for which improvements are to be exempted from 4917  
taxation, provide an estimate of the true value in money of the 4918  
improvements, specify the period of time for which the 4919  
improvements would be exempted from taxation, specify the 4920  
percentage of the improvements that would be exempted from 4921

taxation, and indicate the date on which the board of township trustees intends to adopt the resolution. 4922  
4923

(2) The board of county commissioners, by resolution adopted 4924  
by a majority of the board, may object to the exemption for the 4925  
number of years in excess of ten, may object to the exemption for 4926  
the percentage of the improvement to be exempted in excess of 4927  
seventy-five per cent, or both. If the board of county 4928  
commissioners objects, the board may negotiate a mutually 4929  
acceptable compensation agreement with the board of township 4930  
trustees. In no case shall the compensation provided to the board 4931  
of county commissioners exceed the property taxes foregone due to 4932  
the exemption. If the board of county commissioners objects, and 4933  
the board of county commissioners and board of township trustees 4934  
fail to negotiate a mutually acceptable compensation agreement, 4935  
the resolution adopted under division (C)(1) of this section shall 4936  
provide to the board of county commissioners compensation in the 4937  
eleventh and subsequent years of the exemption period equal in 4938  
value to not more than fifty per cent of the taxes that would be 4939  
payable to the county or, if the board of county commissioner's 4940  
objection includes an objection to an exemption percentage in 4941  
excess of seventy-five per cent, compensation equal in value to 4942  
not more than fifty per cent of the taxes that would be payable to 4943  
the county, on the portion of the improvement in excess of 4944  
seventy-five per cent, were that portion to be subject to 4945  
taxation. The board of county commissioners shall certify its 4946  
resolution to the board of township trustees not later than thirty 4947  
days after receipt of the notice. 4948

(3) If the board of county commissioners does not object or 4949  
fails to certify its resolution objecting to an exemption within 4950  
thirty days after receipt of the notice, the board of township 4951  
trustees may adopt its resolution, and no compensation shall be 4952  
provided to the board of county commissioners. If the board of 4953

county commissioners timely certifies its resolution objecting to 4954  
the trustees' resolution, the board of township trustees may adopt 4955  
its resolution at any time after a mutually acceptable 4956  
compensation agreement is agreed to by the board of county 4957  
commissioners and the board of township trustees, or, if no 4958  
compensation agreement is negotiated, at any time after the board 4959  
of township trustees agrees in the proposed resolution to provide 4960  
compensation to the board of county commissioners of fifty per 4961  
cent of the taxes that would be payable to the county in the 4962  
eleventh and subsequent years of the exemption period or on the 4963  
portion of the improvement in excess of seventy-five per cent, 4964  
were that portion to be subject to taxation. 4965

(F) Service payments in lieu of taxes that are attributable 4966  
to any amount by which the effective tax rate of either a renewal 4967  
levy with an increase or a replacement levy exceeds the effective 4968  
tax rate of the levy renewed or replaced, or that are attributable 4969  
to an additional levy, for a levy authorized by the voters for any 4970  
of the following purposes on or after January 1, 2006, and which 4971  
are provided pursuant to a resolution creating an incentive 4972  
district under division (C)(1) of this section that is adopted on 4973  
or after January 1, 2006, shall be distributed to the appropriate 4974  
taxing authority as required under division (C) of section 5709.74 4975  
of the Revised Code in an amount equal to the amount of taxes from 4976  
that additional levy or from the increase in the effective tax 4977  
rate of such renewal or replacement levy that would have been 4978  
payable to that taxing authority from the following levies were it 4979  
not for the exemption authorized under division (C) of this 4980  
section: 4981

(1) A tax levied under division (L) of section 5705.19 or 4982  
section 5705.191 or 5705.222 of the Revised Code for community 4983  
~~mental retardation and~~ developmental disabilities programs and 4984  
services pursuant to Chapter 5126. of the Revised Code; 4985

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;	4986 4987 4988
(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;	4989 4990
(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or families;	4991 4992 4993 4994
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	4995 4996
(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;	4997 4998 4999
(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;	5000 5001 5002
(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;	5003 5004 5005
(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;	5006 5007 5008 5009
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	5010 5011
(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;	5012 5013 5014 5015

(12) A tax levied under section 3709.29 of the Revised Code 5016  
for a general health district program. 5017

(G) An exemption from taxation granted under this section 5018  
commences with the tax year specified in the resolution so long as 5019  
the year specified in the resolution commences after the effective 5020  
date of the resolution. If the resolution specifies a year 5021  
commencing before the effective date of the resolution or 5022  
specifies no year whatsoever, the exemption commences with the tax 5023  
year in which an exempted improvement first appears on the tax 5024  
list and duplicate of real and public utility property and that 5025  
commences after the effective date of the resolution. In lieu of 5026  
stating a specific year, the resolution may provide that the 5027  
exemption commences in the tax year in which the value of an 5028  
improvement exceeds a specified amount or in which the 5029  
construction of one or more improvements is completed, provided 5030  
that such tax year commences after the effective date of the 5031  
resolution. With respect to the exemption of improvements to 5032  
parcels under division (B) of this section, the resolution may 5033  
allow for the exemption to commence in different tax years on a 5034  
parcel-by-parcel basis, with a separate exemption term specified 5035  
for each parcel. 5036

Except as otherwise provided in this division, the exemption 5037  
ends on the date specified in the resolution as the date the 5038  
improvement ceases to be a public purpose or the incentive 5039  
district expires, or ends on the date on which the public 5040  
infrastructure improvements and housing renovations are paid in 5041  
full from the township public improvement tax increment equivalent 5042  
fund established under section 5709.75 of the Revised Code, 5043  
whichever occurs first. The exemption of an improvement with 5044  
respect to a parcel or within an incentive district may end on a 5045  
later date, as specified in the resolution, if the board of 5046  
township trustees and the board of education of the city, local, 5047

or exempted village school district within which the parcel or 5048  
district is located have entered into a compensation agreement 5049  
under section 5709.82 of the Revised Code with respect to the 5050  
improvement and the board of education has approved the term of 5051  
the exemption under division (D) of this section, but in no case 5052  
shall the improvement be exempted from taxation for more than 5053  
thirty years. The board of township trustees may, by majority 5054  
vote, adopt a resolution permitting the township to enter into 5055  
such agreements as the board finds necessary or appropriate to 5056  
provide for the construction or undertaking of public 5057  
infrastructure improvements and housing renovations. Any exemption 5058  
shall be claimed and allowed in the same or a similar manner as in 5059  
the case of other real property exemptions. If an exemption status 5060  
changes during a tax year, the procedure for the apportionment of 5061  
the taxes for that year is the same as in the case of other 5062  
changes in tax exemption status during the year. 5063

(H) The board of township trustees may issue the notes of the 5064  
township to finance all costs pertaining to the construction or 5065  
undertaking of public infrastructure improvements and housing 5066  
renovations made pursuant to this section. The notes shall be 5067  
signed by the board and attested by the signature of the township 5068  
fiscal officer, shall bear interest not to exceed the rate 5069  
provided in section 9.95 of the Revised Code, and are not subject 5070  
to Chapter 133. of the Revised Code. The resolution authorizing 5071  
the issuance of the notes shall pledge the funds of the township 5072  
public improvement tax increment equivalent fund established 5073  
pursuant to section 5709.75 of the Revised Code to pay the 5074  
interest on and principal of the notes. The notes, which may 5075  
contain a clause permitting prepayment at the option of the board, 5076  
shall be offered for sale on the open market or given to the 5077  
vendor or contractor if no sale is made. 5078

(I) The township, not later than fifteen days after the 5079

adoption of a resolution under this section, shall submit to the 5080  
director of development services a copy of the resolution. On or 5081  
before the thirty-first day of March of each year, the township 5082  
shall submit a status report to the director of development 5083  
services. The report shall indicate, in the manner prescribed by 5084  
the director, the progress of the project during each year that 5085  
the exemption remains in effect, including a summary of the 5086  
receipts from service payments in lieu of taxes; expenditures of 5087  
money from the fund created under section 5709.75 of the Revised 5088  
Code; a description of the public infrastructure improvements and 5089  
housing renovations financed with the expenditures; and a 5090  
quantitative summary of changes in private investment resulting 5091  
from each project. 5092

(J) Nothing in this section shall be construed to prohibit a 5093  
board of township trustees from declaring to be a public purpose 5094  
improvements with respect to more than one parcel. 5095

If a parcel is located in a new community district in which 5096  
the new community authority imposes a community development charge 5097  
on the basis of rentals received from leases of real property as 5098  
described in division (L)(2) of section 349.01 of the Revised 5099  
Code, the parcel may not be exempted from taxation under this 5100  
section. 5101

(K) A board of township trustees that adopted a resolution 5102  
under this section prior to July 21, 1994, may amend that 5103  
resolution to include any additional public infrastructure 5104  
improvement. A board of township trustees that seeks by the 5105  
amendment to utilize money from its township public improvement 5106  
tax increment equivalent fund for land acquisition in aid of 5107  
industry, commerce, distribution, or research, demolition on 5108  
private property, or stormwater and flood remediation projects may 5109  
do so provided that the board currently is a party to a 5110  
hold-harmless agreement with the board of education of the city, 5111

local, or exempted village school district within the territory of 5112  
which are located the parcels that are subject to an exemption. 5113  
For the purposes of this division, a "hold-harmless agreement" 5114  
means an agreement under which the board of township trustees 5115  
agrees to compensate the school district for one hundred per cent 5116  
of the tax revenue that the school district would have received 5117  
from further improvements to parcels designated in the resolution 5118  
were it not for the exemption granted by the resolution. 5119

(L) Notwithstanding the limitation prescribed by division (D) 5120  
of this section on the number of years that improvements to a 5121  
parcel or parcels may be exempted from taxation, a board of 5122  
trustees of a township with a population of fifteen thousand or 5123  
more may amend a resolution originally adopted under this section 5124  
before December 31, 1994, to extend the exemption of improvements 5125  
to the parcel or parcels included in such resolution for an 5126  
additional period not to exceed fifteen years. The amendment shall 5127  
not increase the percentage of improvements to the parcel or 5128  
parcels exempted from taxation. The board of township trustees 5129  
shall comply with the notice requirements imposed under section 5130  
5709.83 of the Revised Code before taking formal action to adopt 5131  
an amendment authorized under this division unless the board of 5132  
education has adopted a resolution under that section waiving its 5133  
right to receive the notice. The board of township trustees shall 5134  
deliver an identical notice to the board of county commissioners 5135  
of each county in which the exempted parcels are located. 5136

**Sec. 5709.78.** (A) A board of county commissioners may, by 5137  
resolution, declare improvements to certain parcels of real 5138  
property located in the unincorporated territory of the county to 5139  
be a public purpose. Except with the approval under division (C) 5140  
of this section of the board of education of each city, local, or 5141  
exempted village school district within which the improvements are 5142  
located, not more than seventy-five per cent of an improvement 5143



thus declared to be a public purpose may be exempted from real 5144  
property taxation, for a period of not more than ten years. The 5145  
resolution shall specify the percentage of the improvement to be 5146  
exempted and the life of the exemption. 5147

A resolution adopted under this division shall designate the 5148  
specific public infrastructure improvements made, to be made, or 5149  
in the process of being made by the county that directly benefit, 5150  
or that once made will directly benefit, the parcels for which 5151  
improvements are declared to be a public purpose. The service 5152  
payments provided for in section 5709.79 of the Revised Code shall 5153  
be used to finance the public infrastructure improvements 5154  
designated in the resolution, or as provided in section 5709.80 of 5155  
the Revised Code. 5156

(B)(1) A board of county commissioners may adopt a resolution 5157  
creating an incentive district and declaring improvements to 5158  
parcels within the district to be a public purpose and, except as 5159  
provided in division (E) of this section, exempt from taxation as 5160  
provided in this section, but no board of county commissioners of 5161  
a county that has a population that exceeds twenty-five thousand, 5162  
as shown by the most recent federal decennial census, shall adopt 5163  
a resolution that creates an incentive district if the sum of the 5164  
taxable value of real property in the proposed district for the 5165  
preceding tax year and the taxable value of all real property in 5166  
the county that would have been taxable in the preceding year were 5167  
it not for the fact that the property was in an existing incentive 5168  
district and therefore exempt from taxation exceeds twenty-five 5169  
per cent of the taxable value of real property in the county for 5170  
the preceding tax year. The district shall be located within the 5171  
unincorporated territory of the county and shall not include any 5172  
territory that is included within a district created under 5173  
division (C) of section 5709.73 of the Revised Code. The 5174  
resolution shall delineate the boundary of the district and 5175

specifically identify each parcel within the district. A district 5176  
may not include any parcel that is or has been exempted from 5177  
taxation under division (A) of this section or that is or has been 5178  
within another district created under this division. A resolution 5179  
may create more than one such district, and more than one 5180  
resolution may be adopted under division (B)(1) of this section. 5181

(2) Not later than thirty days prior to adopting a resolution 5182  
under division (B)(1) of this section, if the county intends to 5183  
apply for exemptions from taxation under section 5709.911 of the 5184  
Revised Code on behalf of owners of real property located within 5185  
the proposed incentive district, the board of county commissioners 5186  
shall conduct a public hearing on the proposed resolution. Not 5187  
later than thirty days prior to the public hearing, the board 5188  
shall give notice of the public hearing and the proposed 5189  
resolution by first class mail to every real property owner whose 5190  
property is located within the boundaries of the proposed 5191  
incentive district that is the subject of the proposed resolution. 5192  
The board also shall provide the notice by first class mail to the 5193  
clerk of each township in which the proposed incentive district 5194  
will be located. 5195

(3)(a) A resolution adopted under division (B)(1) of this 5196  
section shall specify the life of the incentive district and the 5197  
percentage of the improvements to be exempted, shall designate the 5198  
public infrastructure improvements made, to be made, or in the 5199  
process of being made, that benefit or serve, or, once made, will 5200  
benefit or serve parcels in the district. The resolution also 5201  
shall identify one or more specific projects being, or to be, 5202  
undertaken in the district that place additional demand on the 5203  
public infrastructure improvements designated in the resolution. 5204  
The project identified may, but need not be, the project under 5205  
division (B)(3)(b) of this section that places real property in 5206  
use for commercial or industrial purposes. 5207

A resolution adopted under division (B)(1) of this section on 5208  
or after March 30, 2006, shall not designate police or fire 5209  
equipment as public infrastructure improvements, and no service 5210  
payment provided for in section 5709.79 of the Revised Code and 5211  
received by the county under the resolution shall be used for 5212  
police or fire equipment. 5213

(b) A resolution adopted under division (B)(1) of this 5214  
section may authorize the use of service payments provided for in 5215  
section 5709.79 of the Revised Code for the purpose of housing 5216  
renovations within the incentive district, provided that the 5217  
resolution also designates public infrastructure improvements that 5218  
benefit or serve the district, and that a project within the 5219  
district places real property in use for commercial or industrial 5220  
purposes. Service payments may be used to finance or support 5221  
loans, deferred loans, and grants to persons for the purpose of 5222  
housing renovations within the district. The resolution shall 5223  
designate the parcels within the district that are eligible for 5224  
housing renovations. The resolution shall state separately the 5225  
amount or the percentages of the expected aggregate service 5226  
payments that are designated for each public infrastructure 5227  
improvement and for the purpose of housing renovations. 5228

(4) Except with the approval of the board of education of 5229  
each city, local, or exempted village school district within the 5230  
territory of which the incentive district is or will be located, 5231  
and subject to division (D) of this section, the life of an 5232  
incentive district shall not exceed ten years, and the percentage 5233  
of improvements to be exempted shall not exceed seventy-five per 5234  
cent. With approval of the board of education, the life of a 5235  
district may be not more than thirty years, and the percentage of 5236  
improvements to be exempted may be not more than one hundred per 5237  
cent. The approval of a board of education shall be obtained in 5238  
the manner provided in division (C) of this section. 5239

(C)(1) Improvements with respect to a parcel may be exempted 5240  
from taxation under division (A) of this section, and improvements 5241  
to parcels within an incentive district may be exempted from 5242  
taxation under division (B) of this section, for up to ten years 5243  
or, with the approval of the board of education of each city, 5244  
local, or exempted village school district within which the parcel 5245  
or district is located, for up to thirty years. The percentage of 5246  
the improvements exempted from taxation may, with such approval, 5247  
exceed seventy-five per cent, but shall not exceed one hundred per 5248  
cent. Not later than forty-five business days prior to adopting a 5249  
resolution under this section declaring improvements to be a 5250  
public purpose that is subject to the approval of a board of 5251  
education under this division, the board of county commissioners 5252  
shall deliver to the board of education a notice stating its 5253  
intent to adopt a resolution making that declaration. The notice 5254  
regarding improvements with respect to a parcel under division (A) 5255  
of this section shall identify the parcels for which improvements 5256  
are to be exempted from taxation, provide an estimate of the true 5257  
value in money of the improvements, specify the period for which 5258  
the improvements would be exempted from taxation and the 5259  
percentage of the improvements that would be exempted, and 5260  
indicate the date on which the board of county commissioners 5261  
intends to adopt the resolution. The notice regarding improvements 5262  
to parcels within an incentive district under division (B) of this 5263  
section shall delineate the boundaries of the district, 5264  
specifically identify each parcel within the district, identify 5265  
each anticipated improvement in the district, provide an estimate 5266  
of the true value in money of each such improvement, specify the 5267  
life of the district and the percentage of improvements that would 5268  
be exempted, and indicate the date on which the board of county 5269  
commissioners intends to adopt the resolution. The board of 5270  
education, by resolution adopted by a majority of the board, may 5271  
approve the exemption for the period or for the exemption 5272

percentage specified in the notice; may disapprove the exemption 5273  
for the number of years in excess of ten, may disapprove the 5274  
exemption for the percentage of the improvements to be exempted in 5275  
excess of seventy-five per cent, or both; or may approve the 5276  
exemption on the condition that the board of county commissioners 5277  
and the board of education negotiate an agreement providing for 5278  
compensation to the school district equal in value to a percentage 5279  
of the amount of taxes exempted in the eleventh and subsequent 5280  
years of the exemption period or, in the case of exemption 5281  
percentages in excess of seventy-five per cent, compensation equal 5282  
in value to a percentage of the taxes that would be payable on the 5283  
portion of the improvements in excess of seventy-five per cent 5284  
were that portion to be subject to taxation, or other mutually 5285  
agreeable compensation. 5286

(2) The board of education shall certify its resolution to 5287  
the board of county commissioners not later than fourteen days 5288  
prior to the date the board of county commissioners intends to 5289  
adopt its resolution as indicated in the notice. If the board of 5290  
education and the board of county commissioners negotiate a 5291  
mutually acceptable compensation agreement, the resolution of the 5292  
board of county commissioners may declare the improvements a 5293  
public purpose for the number of years specified in that 5294  
resolution or, in the case of exemption percentages in excess of 5295  
seventy-five per cent, for the exemption percentage specified in 5296  
the resolution. In either case, if the board of education and the 5297  
board of county commissioners fail to negotiate a mutually 5298  
acceptable compensation agreement, the resolution may declare the 5299  
improvements a public purpose for not more than ten years, and 5300  
shall not exempt more than seventy-five per cent of the 5301  
improvements from taxation. If the board of education fails to 5302  
certify a resolution to the board of county commissioners within 5303  
the time prescribed by this section, the board of county 5304  
commissioners thereupon may adopt the resolution and may declare 5305

the improvements a public purpose for up to thirty years or, in 5306  
the case of exemption percentages proposed in excess of 5307  
seventy-five per cent, for the exemption percentage specified in 5308  
the resolution. The board of county commissioners may adopt the 5309  
resolution at any time after the board of education certifies its 5310  
resolution approving the exemption to the board of county 5311  
commissioners, or, if the board of education approves the 5312  
exemption on the condition that a mutually acceptable compensation 5313  
agreement be negotiated, at any time after the compensation 5314  
agreement is agreed to by the board of education and the board of 5315  
county commissioners. If a mutually acceptable compensation 5316  
agreement is negotiated between the board of county commissioners 5317  
and the board of education, including agreements for payments in 5318  
lieu of taxes under section 5709.79 of the Revised Code, the board 5319  
of county commissioners shall compensate the joint vocational 5320  
school district within which the parcel or district is located at 5321  
the same rate and under the same terms received by the city, 5322  
local, or exempted village school district. 5323

(3) If a board of education has adopted a resolution waiving 5324  
its right to approve exemptions from taxation under this section 5325  
and the resolution remains in effect, approval of such exemptions 5326  
by the board of education is not required under division (C) of 5327  
this section. If a board of education has adopted a resolution 5328  
allowing a board of county commissioners to deliver the notice 5329  
required under division (C) of this section fewer than forty-five 5330  
business days prior to approval of the resolution by the board of 5331  
county commissioners, the board of county commissioners shall 5332  
deliver the notice to the board of education not later than the 5333  
number of days prior to such approval as prescribed by the board 5334  
of education in its resolution. If a board of education adopts a 5335  
resolution waiving its right to approve exemptions or shortening 5336  
the notification period, the board of education shall certify a 5337  
copy of the resolution to the board of county commissioners. If 5338

the board of education rescinds such a resolution, it shall 5339  
certify notice of the rescission to the board of county 5340  
commissioners. 5341

(D)(1) If a proposed resolution under division (B)(1) of this 5342  
section exempts improvements with respect to a parcel within an 5343  
incentive district for more than ten years, or the percentage of 5344  
the improvement exempted from taxation exceeds seventy-five per 5345  
cent, not later than forty-five business days prior to adopting 5346  
the resolution the board of county commissioners shall deliver to 5347  
the board of township trustees of any township within which the 5348  
incentive district is or will be located a notice that states its 5349  
intent to adopt a resolution creating an incentive district. The 5350  
notice shall include a copy of the proposed resolution, identify 5351  
the parcels for which improvements are to be exempted from 5352  
taxation, provide an estimate of the true value in money of the 5353  
improvements, specify the period of time for which the 5354  
improvements would be exempted from taxation, specify the 5355  
percentage of the improvements that would be exempted from 5356  
taxation, and indicate the date on which the board intends to 5357  
adopt the resolution. 5358

(2) The board of township trustees, by resolution adopted by 5359  
a majority of the board, may object to the exemption for the 5360  
number of years in excess of ten, may object to the exemption for 5361  
the percentage of the improvement to be exempted in excess of 5362  
seventy-five per cent, or both. If the board of township trustees 5363  
objects, the board of township trustees may negotiate a mutually 5364  
acceptable compensation agreement with the board of county 5365  
commissioners. In no case shall the compensation provided to the 5366  
board of township trustees exceed the property taxes forgone due 5367  
to the exemption. If the board of township trustees objects, and 5368  
the board of township trustees and the board of county 5369  
commissioners fail to negotiate a mutually acceptable compensation 5370

agreement, the resolution adopted under division (B)(1) of this 5371  
section shall provide to the board of township trustees 5372  
compensation in the eleventh and subsequent years of the exemption 5373  
period equal in value to not more than fifty per cent of the taxes 5374  
that would be payable to the township or, if the board of township 5375  
trustee's objection includes an objection to an exemption 5376  
percentage in excess of seventy-five per cent, compensation equal 5377  
in value to not more than fifty per cent of the taxes that would 5378  
be payable to the township on the portion of the improvement in 5379  
excess of seventy-five per cent, were that portion to be subject 5380  
to taxation. The board of township trustees shall certify its 5381  
resolution to the board of county commissioners not later than 5382  
thirty days after receipt of the notice. 5383

(3) If the board of township trustees does not object or 5384  
fails to certify a resolution objecting to an exemption within 5385  
thirty days after receipt of the notice, the board of county 5386  
commissioners may adopt its resolution, and no compensation shall 5387  
be provided to the board of township trustees. If the board of 5388  
township trustees certifies its resolution objecting to the 5389  
commissioners' resolution, the board of county commissioners may 5390  
adopt its resolution at any time after a mutually acceptable 5391  
compensation agreement is agreed to by the board of county 5392  
commissioners and the board of township trustees. If the board of 5393  
township trustees certifies a resolution objecting to the 5394  
commissioners' resolution, the board of county commissioners may 5395  
adopt its resolution at any time after a mutually acceptable 5396  
compensation agreement is agreed to by the board of county 5397  
commissioners and the board of township trustees, or, if no 5398  
compensation agreement is negotiated, at any time after the board 5399  
of county commissioners in the proposed resolution to provide 5400  
compensation to the board of township trustees of fifty per cent 5401  
of the taxes that would be payable to the township in the eleventh 5402  
and subsequent years of the exemption period or on the portion of 5403



the improvement in excess of seventy-five per cent, were that 5404  
portion to be subject to taxation. 5405

(E) Service payments in lieu of taxes that are attributable 5406  
to any amount by which the effective tax rate of either a renewal 5407  
levy with an increase or a replacement levy exceeds the effective 5408  
tax rate of the levy renewed or replaced, or that are attributable 5409  
to an additional levy, for a levy authorized by the voters for any 5410  
of the following purposes on or after January 1, 2006, and which 5411  
are provided pursuant to a resolution creating an incentive 5412  
district under division (B)(1) of this section that is adopted on 5413  
or after January 1, 2006, shall be distributed to the appropriate 5414  
taxing authority as required under division (D) of section 5709.79 5415  
of the Revised Code in an amount equal to the amount of taxes from 5416  
that additional levy or from the increase in the effective tax 5417  
rate of such renewal or replacement levy that would have been 5418  
payable to that taxing authority from the following levies were it 5419  
not for the exemption authorized under division (B) of this 5420  
section: 5421

(1) A tax levied under division (L) of section 5705.19 or 5422  
section 5705.191 or 5705.222 of the Revised Code for community 5423  
~~mental retardation and~~ developmental disabilities programs and 5424  
services pursuant to Chapter 5126. of the Revised Code; 5425

(2) A tax levied under division (Y) of section 5705.19 of the 5426  
Revised Code for providing or maintaining senior citizens services 5427  
or facilities; 5428

(3) A tax levied under section 5705.22 of the Revised Code 5429  
for county hospitals; 5430

(4) A tax levied by a joint-county district or by a county 5431  
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 5432  
for alcohol, drug addiction, and mental health services or 5433  
facilities; 5434

(5) A tax levied under section 5705.23 of the Revised Code	5435
for library purposes;	5436
(6) A tax levied under section 5705.24 of the Revised Code	5437
for the support of children services and the placement and care of	5438
children;	5439
(7) A tax levied under division (Z) of section 5705.19 of the	5440
Revised Code for the provision and maintenance of zoological park	5441
services and facilities under section 307.76 of the Revised Code;	5442
(8) A tax levied under section 511.27 or division (H) of	5443
section 5705.19 of the Revised Code for the support of township	5444
park districts;	5445
(9) A tax levied under division (A), (F), or (H) of section	5446
5705.19 of the Revised Code for parks and recreational purposes of	5447
a joint recreation district organized pursuant to division (B) of	5448
section 755.14 of the Revised Code;	5449
(10) A tax levied under section 1545.20 or 1545.21 of the	5450
Revised Code for park district purposes;	5451
(11) A tax levied under section 5705.191 of the Revised Code	5452
for the purpose of making appropriations for public assistance;	5453
human or social services; public relief; public welfare; public	5454
health and hospitalization; and support of general hospitals;	5455
(12) A tax levied under section 3709.29 of the Revised Code	5456
for a general health district program.	5457
(F) An exemption from taxation granted under this section	5458
commences with the tax year specified in the resolution so long as	5459
the year specified in the resolution commences after the effective	5460
date of the resolution. If the resolution specifies a year	5461
commencing before the effective date of the resolution or	5462
specifies no year whatsoever, the exemption commences with the tax	5463
year in which an exempted improvement first appears on the tax	5464

list and duplicate of real and public utility property and that 5465  
commences after the effective date of the resolution. In lieu of 5466  
stating a specific year, the resolution may provide that the 5467  
exemption commences in the tax year in which the value of an 5468  
improvement exceeds a specified amount or in which the 5469  
construction of one or more improvements is completed, provided 5470  
that such tax year commences after the effective date of the 5471  
resolution. With respect to the exemption of improvements to 5472  
parcels under division (A) of this section, the resolution may 5473  
allow for the exemption to commence in different tax years on a 5474  
parcel-by-parcel basis, with a separate exemption term specified 5475  
for each parcel. 5476

Except as otherwise provided in this division, the exemption 5477  
ends on the date specified in the resolution as the date the 5478  
improvement ceases to be a public purpose or the incentive 5479  
district expires, or ends on the date on which the county can no 5480  
longer require annual service payments in lieu of taxes under 5481  
section 5709.79 of the Revised Code, whichever occurs first. The 5482  
exemption of an improvement with respect to a parcel or within an 5483  
incentive district may end on a later date, as specified in the 5484  
resolution, if the board of commissioners and the board of 5485  
education of the city, local, or exempted village school district 5486  
within which the parcel or district is located have entered into a 5487  
compensation agreement under section 5709.82 of the Revised Code 5488  
with respect to the improvement, and the board of education has 5489  
approved the term of the exemption under division (C)(1) of this 5490  
section, but in no case shall the improvement be exempted from 5491  
taxation for more than thirty years. Exemptions shall be claimed 5492  
and allowed in the same or a similar manner as in the case of 5493  
other real property exemptions. If an exemption status changes 5494  
during a tax year, the procedure for the apportionment of the 5495  
taxes for that year is the same as in the case of other changes in 5496  
tax exemption status during the year. 5497

(G) If the board of county commissioners is not required by 5498  
this section to notify the board of education of the board of 5499  
county commissioners' intent to declare improvements to be a 5500  
public purpose, the board of county commissioners shall comply 5501  
with the notice requirements imposed under section 5709.83 of the 5502  
Revised Code before taking formal action to adopt the resolution 5503  
making that declaration, unless the board of education has adopted 5504  
a resolution under that section waiving its right to receive such 5505  
a notice. 5506

(H) The county, not later than fifteen days after the 5507  
adoption of a resolution under this section, shall submit to the 5508  
director of development services a copy of the resolution. On or 5509  
before the thirty-first day of March of each year, the county 5510  
shall submit a status report to the director of development 5511  
services. The report shall indicate, in the manner prescribed by 5512  
the director, the progress of the project during each year that an 5513  
exemption remains in effect, including a summary of the receipts 5514  
from service payments in lieu of taxes; expenditures of money from 5515  
the fund created under section 5709.80 of the Revised Code; a 5516  
description of the public infrastructure improvements and housing 5517  
renovations financed with such expenditures; and a quantitative 5518  
summary of changes in employment and private investment resulting 5519  
from each project. 5520

(I) Nothing in this section shall be construed to prohibit a 5521  
board of county commissioners from declaring to be a public 5522  
purpose improvements with respect to more than one parcel. 5523

(J) If a parcel is located in a new community district in 5524  
which the new community authority imposes a community development 5525  
charge on the basis of rentals received from leases of real 5526  
property as described in division (L)(2) of section 349.01 of the 5527  
Revised Code, the parcel may not be exempted from taxation under 5528  
this section. 5529

**Sec. 5747.01.** Except as otherwise expressly provided or 5530  
clearly appearing from the context, any term used in this chapter 5531  
that is not otherwise defined in this section has the same meaning 5532  
as when used in a comparable context in the laws of the United 5533  
States relating to federal income taxes or if not used in a 5534  
comparable context in those laws, has the same meaning as in 5535  
section 5733.40 of the Revised Code. Any reference in this chapter 5536  
to the Internal Revenue Code includes other laws of the United 5537  
States relating to federal income taxes. 5538

As used in this chapter: 5539

(A) "Adjusted gross income" or "Ohio adjusted gross income" 5540  
means federal adjusted gross income, as defined and used in the 5541  
Internal Revenue Code, adjusted as provided in this section: 5542

(1) Add interest or dividends on obligations or securities of 5543  
any state or of any political subdivision or authority of any 5544  
state, other than this state and its subdivisions and authorities. 5545

(2) Add interest or dividends on obligations of any 5546  
authority, commission, instrumentality, territory, or possession 5547  
of the United States to the extent that the interest or dividends 5548  
are exempt from federal income taxes but not from state income 5549  
taxes. 5550

(3) Deduct interest or dividends on obligations of the United 5551  
States and its territories and possessions or of any authority, 5552  
commission, or instrumentality of the United States to the extent 5553  
that the interest or dividends are included in federal adjusted 5554  
gross income but exempt from state income taxes under the laws of 5555  
the United States. 5556

(4) Deduct disability and survivor's benefits to the extent 5557  
included in federal adjusted gross income. 5558

(5) Deduct benefits under Title II of the Social Security Act 5559

and tier 1 railroad retirement benefits to the extent included in 5560  
federal adjusted gross income under section 86 of the Internal 5561  
Revenue Code. 5562

(6) In the case of a taxpayer who is a beneficiary of a trust 5563  
that makes an accumulation distribution as defined in section 665 5564  
of the Internal Revenue Code, add, for the beneficiary's taxable 5565  
years beginning before 2002, the portion, if any, of such 5566  
distribution that does not exceed the undistributed net income of 5567  
the trust for the three taxable years preceding the taxable year 5568  
in which the distribution is made to the extent that the portion 5569  
was not included in the trust's taxable income for any of the 5570  
trust's taxable years beginning in 2002 or thereafter. 5571

"Undistributed net income of a trust" means the taxable income of 5572  
the trust increased by (a)(i) the additions to adjusted gross 5573  
income required under division (A) of this section and (ii) the 5574  
personal exemptions allowed to the trust pursuant to section 5575  
642(b) of the Internal Revenue Code, and decreased by (b)(i) the 5576  
deductions to adjusted gross income required under division (A) of 5577  
this section, (ii) the amount of federal income taxes attributable 5578  
to such income, and (iii) the amount of taxable income that has 5579  
been included in the adjusted gross income of a beneficiary by 5580  
reason of a prior accumulation distribution. Any undistributed net 5581  
income included in the adjusted gross income of a beneficiary 5582  
shall reduce the undistributed net income of the trust commencing 5583  
with the earliest years of the accumulation period. 5584

(7) Deduct the amount of wages and salaries, if any, not 5585  
otherwise allowable as a deduction but that would have been 5586  
allowable as a deduction in computing federal adjusted gross 5587  
income for the taxable year, had the targeted jobs credit allowed 5588  
and determined under sections 38, 51, and 52 of the Internal 5589  
Revenue Code not been in effect. 5590

(8) Deduct any interest or interest equivalent on public 5591

obligations and purchase obligations to the extent that the 5592  
interest or interest equivalent is included in federal adjusted 5593  
gross income. 5594

(9) Add any loss or deduct any gain resulting from the sale, 5595  
exchange, or other disposition of public obligations to the extent 5596  
that the loss has been deducted or the gain has been included in 5597  
computing federal adjusted gross income. 5598

(10) Deduct or add amounts, as provided under section 5747.70 5599  
of the Revised Code, related to contributions to variable college 5600  
savings program accounts made or tuition units purchased pursuant 5601  
to Chapter 3334. of the Revised Code. 5602

(11)(a) Deduct, to the extent not otherwise allowable as a 5603  
deduction or exclusion in computing federal or Ohio adjusted gross 5604  
income for the taxable year, the amount the taxpayer paid during 5605  
the taxable year for medical care insurance and qualified 5606  
long-term care insurance for the taxpayer, the taxpayer's spouse, 5607  
and dependents. No deduction for medical care insurance under 5608  
division (A)(11) of this section shall be allowed either to any 5609  
taxpayer who is eligible to participate in any subsidized health 5610  
plan maintained by any employer of the taxpayer or of the 5611  
taxpayer's spouse, or to any taxpayer who is entitled to, or on 5612  
application would be entitled to, benefits under part A of Title 5613  
XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 5614  
301, as amended. For the purposes of division (A)(11)(a) of this 5615  
section, "subsidized health plan" means a health plan for which 5616  
the employer pays any portion of the plan's cost. The deduction 5617  
allowed under division (A)(11)(a) of this section shall be the net 5618  
of any related premium refunds, related premium reimbursements, or 5619  
related insurance premium dividends received during the taxable 5620  
year. 5621

(b) Deduct, to the extent not otherwise deducted or excluded 5622  
in computing federal or Ohio adjusted gross income during the 5623

taxable year, the amount the taxpayer paid during the taxable 5624  
year, not compensated for by any insurance or otherwise, for 5625  
medical care of the taxpayer, the taxpayer's spouse, and 5626  
dependents, to the extent the expenses exceed seven and one-half 5627  
per cent of the taxpayer's federal adjusted gross income. 5628

(c) Deduct, to the extent not otherwise deducted or excluded 5629  
in computing federal or Ohio adjusted gross income, any amount 5630  
included in federal adjusted gross income under section 105 or not 5631  
excluded under section 106 of the Internal Revenue Code solely 5632  
because it relates to an accident and health plan for a person who 5633  
otherwise would be a "qualifying relative" and thus a "dependent" 5634  
under section 152 of the Internal Revenue Code but for the fact 5635  
that the person fails to meet the income and support limitations 5636  
under section 152(d)(1)(B) and (C) of the Internal Revenue Code. 5637

(d) For purposes of division (A)(11) of this section, 5638  
"medical care" has the meaning given in section 213 of the 5639  
Internal Revenue Code, subject to the special rules, limitations, 5640  
and exclusions set forth therein, and "qualified long-term care" 5641  
has the same meaning given in section 7702B(c) of the Internal 5642  
Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) 5643  
of this section, "dependent" includes a person who otherwise would 5644  
be a "qualifying relative" and thus a "dependent" under section 5645  
152 of the Internal Revenue Code but for the fact that the person 5646  
fails to meet the income and support limitations under section 5647  
152(d)(1)(B) and (C) of the Internal Revenue Code. 5648

(12)(a) Deduct any amount included in federal adjusted gross 5649  
income solely because the amount represents a reimbursement or 5650  
refund of expenses that in any year the taxpayer had deducted as 5651  
an itemized deduction pursuant to section 63 of the Internal 5652  
Revenue Code and applicable United States department of the 5653  
treasury regulations. The deduction otherwise allowed under 5654  
division (A)(12)(a) of this section shall be reduced to the extent 5655



the reimbursement is attributable to an amount the taxpayer 5656  
deducted under this section in any taxable year. 5657

(b) Add any amount not otherwise included in Ohio adjusted 5658  
gross income for any taxable year to the extent that the amount is 5659  
attributable to the recovery during the taxable year of any amount 5660  
deducted or excluded in computing federal or Ohio adjusted gross 5661  
income in any taxable year. 5662

(13) Deduct any portion of the deduction described in section 5663  
1341(a)(2) of the Internal Revenue Code, for repaying previously 5664  
reported income received under a claim of right, that meets both 5665  
of the following requirements: 5666

(a) It is allowable for repayment of an item that was 5667  
included in the taxpayer's adjusted gross income for a prior 5668  
taxable year and did not qualify for a credit under division (A) 5669  
or (B) of section 5747.05 of the Revised Code for that year; 5670

(b) It does not otherwise reduce the taxpayer's adjusted 5671  
gross income for the current or any other taxable year. 5672

(14) Deduct an amount equal to the deposits made to, and net 5673  
investment earnings of, a medical savings account during the 5674  
taxable year, in accordance with section 3924.66 of the Revised 5675  
Code. The deduction allowed by division (A)(14) of this section 5676  
does not apply to medical savings account deposits and earnings 5677  
otherwise deducted or excluded for the current or any other 5678  
taxable year from the taxpayer's federal adjusted gross income. 5679

(15)(a) Add an amount equal to the funds withdrawn from a 5680  
medical savings account during the taxable year, and the net 5681  
investment earnings on those funds, when the funds withdrawn were 5682  
used for any purpose other than to reimburse an account holder 5683  
for, or to pay, eligible medical expenses, in accordance with 5684  
section 3924.66 of the Revised Code; 5685

(b) Add the amounts distributed from a medical savings 5686

account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year. 5687  
5688

(16) Add any amount claimed as a credit under section 5689  
5747.059 or 5747.65 of the Revised Code to the extent that such 5690  
amount satisfies either of the following: 5691

(a) The amount was deducted or excluded from the computation 5692  
of the taxpayer's federal adjusted gross income as required to be 5693  
reported for the taxpayer's taxable year under the Internal 5694  
Revenue Code; 5695

(b) The amount resulted in a reduction of the taxpayer's 5696  
federal adjusted gross income as required to be reported for any 5697  
of the taxpayer's taxable years under the Internal Revenue Code. 5698

(17) Deduct the amount contributed by the taxpayer to an 5699  
individual development account program established by a county 5700  
department of job and family services pursuant to sections 329.11 5701  
to 329.14 of the Revised Code for the purpose of matching funds 5702  
deposited by program participants. On request of the tax 5703  
commissioner, the taxpayer shall provide any information that, in 5704  
the tax commissioner's opinion, is necessary to establish the 5705  
amount deducted under division (A)(17) of this section. 5706

(18) Beginning in taxable year 2001 but not for any taxable 5707  
year beginning after December 31, 2005, if the taxpayer is married 5708  
and files a joint return and the combined federal adjusted gross 5709  
income of the taxpayer and the taxpayer's spouse for the taxable 5710  
year does not exceed one hundred thousand dollars, or if the 5711  
taxpayer is single and has a federal adjusted gross income for the 5712  
taxable year not exceeding fifty thousand dollars, deduct amounts 5713  
paid during the taxable year for qualified tuition and fees paid 5714  
to an eligible institution for the taxpayer, the taxpayer's 5715  
spouse, or any dependent of the taxpayer, who is a resident of 5716  
this state and is enrolled in or attending a program that 5717

culminates in a degree or diploma at an eligible institution. The 5718  
deduction may be claimed only to the extent that qualified tuition 5719  
and fees are not otherwise deducted or excluded for any taxable 5720  
year from federal or Ohio adjusted gross income. The deduction may 5721  
not be claimed for educational expenses for which the taxpayer 5722  
claims a credit under section 5747.27 of the Revised Code. 5723

(19) Add any reimbursement received during the taxable year 5724  
of any amount the taxpayer deducted under division (A)(18) of this 5725  
section in any previous taxable year to the extent the amount is 5726  
not otherwise included in Ohio adjusted gross income. 5727

(20)(a)(i) Subject to divisions (A)(20)(a)(iii), (iv), and 5728  
(v) of this section, add five-sixths of the amount of depreciation 5729  
expense allowed by subsection (k) of section 168 of the Internal 5730  
Revenue Code, including the taxpayer's proportionate or 5731  
distributive share of the amount of depreciation expense allowed 5732  
by that subsection to a pass-through entity in which the taxpayer 5733  
has a direct or indirect ownership interest. 5734

(ii) Subject to divisions (A)(20)(a)(iii), (iv), and (v) of 5735  
this section, add five-sixths of the amount of qualifying section 5736  
179 depreciation expense, including the taxpayer's proportionate 5737  
or distributive share of the amount of qualifying section 179 5738  
depreciation expense allowed to any pass-through entity in which 5739  
the taxpayer has a direct or indirect ownership interest. 5740

(iii) Subject to division (A)(20)(a)(v) of this section, for 5741  
taxable years beginning in 2012 or thereafter, if the increase in 5742  
income taxes withheld by the taxpayer is equal to or greater than 5743  
ten per cent of income taxes withheld by the taxpayer during the 5744  
taxpayer's immediately preceding taxable year, "two-thirds" shall 5745  
be substituted for "five-sixths" for the purpose of divisions 5746  
(A)(20)(a)(i) and (ii) of this section. 5747

(iv) Subject to division (A)(20)(a)(v) of this section, for 5748

taxable years beginning in 2012 or thereafter, a taxpayer is not 5749  
required to add an amount under division (A)(20) of this section 5750  
if the increase in income taxes withheld by the taxpayer and by 5751  
any pass-through entity in which the taxpayer has a direct or 5752  
indirect ownership interest is equal to or greater than the sum of 5753  
(I) the amount of qualifying section 179 depreciation expense and 5754  
(II) the amount of depreciation expense allowed to the taxpayer by 5755  
subsection (k) of section 168 of the Internal Revenue Code, and 5756  
including the taxpayer's proportionate or distributive shares of 5757  
such amounts allowed to any such pass-through entities. 5758

(v) If a taxpayer directly or indirectly incurs a net 5759  
operating loss for the taxable year for federal income tax 5760  
purposes, to the extent such loss resulted from depreciation 5761  
expense allowed by subsection (k) of section 168 of the Internal 5762  
Revenue Code and by qualifying section 179 depreciation expense, 5763  
"the entire" shall be substituted for "five-sixths of the" for the 5764  
purpose of divisions (A)(20)(a)(i) and (ii) of this section. 5765

The tax commissioner, under procedures established by the 5766  
commissioner, may waive the add-backs related to a pass-through 5767  
entity if the taxpayer owns, directly or indirectly, less than 5768  
five per cent of the pass-through entity. 5769

(b) Nothing in division (A)(20) of this section shall be 5770  
construed to adjust or modify the adjusted basis of any asset. 5771

(c) To the extent the add-back required under division 5772  
(A)(20)(a) of this section is attributable to property generating 5773  
nonbusiness income or loss allocated under section 5747.20 of the 5774  
Revised Code, the add-back shall be situated to the same location 5775  
as the nonbusiness income or loss generated by the property for 5776  
the purpose of determining the credit under division (A) of 5777  
section 5747.05 of the Revised Code. Otherwise, the add-back shall 5778  
be apportioned, subject to one or more of the four alternative 5779  
methods of apportionment enumerated in section 5747.21 of the 5780

Revised Code. 5781

(d) For the purposes of division (A)(20)(a)(v) of this 5782  
section, net operating loss carryback and carryforward shall not 5783  
include the allowance of any net operating loss deduction 5784  
carryback or carryforward to the taxable year to the extent such 5785  
loss resulted from depreciation allowed by section 168(k) of the 5786  
Internal Revenue Code and by the qualifying section 179 5787  
depreciation expense amount. 5788

(e) For the purposes of divisions (A)(20) and (21) of this 5789  
section: 5790

(i) "Income taxes withheld" means the total amount withheld 5791  
and remitted under sections 5747.06 and 5747.07 of the Revised 5792  
Code by an employer during the employer's taxable year. 5793

(ii) "Increase in income taxes withheld" means the amount by 5794  
which the amount of income taxes withheld by an employer during 5795  
the employer's current taxable year exceeds the amount of income 5796  
taxes withheld by that employer during the employer's immediately 5797  
preceding taxable year. 5798

(iii) "Qualifying section 179 depreciation expense" means the 5799  
difference between (I) the amount of depreciation expense directly 5800  
or indirectly allowed to a taxpayer under section 179 of the 5801  
Internal Revised Code, and (II) the amount of depreciation expense 5802  
directly or indirectly allowed to the taxpayer under section 179 5803  
of the Internal Revenue Code as that section existed on December 5804  
31, 2002. 5805

(21)(a) If the taxpayer was required to add an amount under 5806  
division (A)(20)(a) of this section for a taxable year, deduct one 5807  
of the following: 5808

(i) One-fifth of the amount so added for each of the five 5809  
succeeding taxable years if the amount so added was five-sixths of 5810  
qualifying section 179 depreciation expense or depreciation 5811

expense allowed by subsection (k) of section 168 of the Internal Revenue Code; 5812  
5813

(ii) One-half of the amount so added for each of the two succeeding taxable years if the amount so added was two-thirds of such depreciation expense; 5814  
5815  
5816

(iii) One-sixth of the amount so added for each of the six succeeding taxable years if the entire amount of such depreciation expense was so added. 5817  
5818  
5819

(b) If the amount deducted under division (A)(21)(a) of this section is attributable to an add-back allocated under division (A)(20)(c) of this section, the amount deducted shall be situated to the same location. Otherwise, the add-back shall be apportioned using the apportionment factors for the taxable year in which the deduction is taken, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code. 5820  
5821  
5822  
5823  
5824  
5825  
5826  
5827

(c) No deduction is available under division (A)(21)(a) of this section with regard to any depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount to the extent that such depreciation results in or increases a federal net operating loss carryback or carryforward. If no such deduction is available for a taxable year, the taxpayer may carry forward the amount not deducted in such taxable year to the next taxable year and add that amount to any deduction otherwise available under division (A)(21)(a) of this section for that next taxable year. The carryforward of amounts not so deducted shall continue until the entire addition required by division (A)(20)(a) of this section has been deducted. 5828  
5829  
5830  
5831  
5832  
5833  
5834  
5835  
5836  
5837  
5838  
5839  
5840

(d) No refund shall be allowed as a result of adjustments made by division (A)(21) of this section. 5841  
5842

(22) Deduct, to the extent not otherwise deducted or excluded 5843  
in computing federal or Ohio adjusted gross income for the taxable 5844  
year, the amount the taxpayer received during the taxable year as 5845  
reimbursement for life insurance premiums under section 5919.31 of 5846  
the Revised Code. 5847

(23) Deduct, to the extent not otherwise deducted or excluded 5848  
in computing federal or Ohio adjusted gross income for the taxable 5849  
year, the amount the taxpayer received during the taxable year as 5850  
a death benefit paid by the adjutant general under section 5919.33 5851  
of the Revised Code. 5852

(24) Deduct, to the extent included in federal adjusted gross 5853  
income and not otherwise allowable as a deduction or exclusion in 5854  
computing federal or Ohio adjusted gross income for the taxable 5855  
year, military pay and allowances received by the taxpayer during 5856  
the taxable year for active duty service in the United States 5857  
army, air force, navy, marine corps, or coast guard or reserve 5858  
components thereof or the national guard. The deduction may not be 5859  
claimed for military pay and allowances received by the taxpayer 5860  
while the taxpayer is stationed in this state. 5861

(25) Deduct, to the extent not otherwise allowable as a 5862  
deduction or exclusion in computing federal or Ohio adjusted gross 5863  
income for the taxable year and not otherwise compensated for by 5864  
any other source, the amount of qualified organ donation expenses 5865  
incurred by the taxpayer during the taxable year, not to exceed 5866  
ten thousand dollars. A taxpayer may deduct qualified organ 5867  
donation expenses only once for all taxable years beginning with 5868  
taxable years beginning in 2007. 5869

For the purposes of division (A)(25) of this section: 5870

(a) "Human organ" means all or any portion of a human liver, 5871  
pancreas, kidney, intestine, or lung, and any portion of human 5872  
bone marrow. 5873

(b) "Qualified organ donation expenses" means travel 5874  
expenses, lodging expenses, and wages and salary forgone by a 5875  
taxpayer in connection with the taxpayer's donation, while living, 5876  
of one or more of the taxpayer's human organs to another human 5877  
being. 5878

(26) Deduct, to the extent not otherwise deducted or excluded 5879  
in computing federal or Ohio adjusted gross income for the taxable 5880  
year, amounts received by the taxpayer as retired personnel pay 5881  
for service in the uniformed services or reserve components 5882  
thereof, or the national guard, or received by the surviving 5883  
spouse or former spouse of such a taxpayer under the survivor 5884  
benefit plan on account of such a taxpayer's death. If the 5885  
taxpayer receives income on account of retirement paid under the 5886  
federal civil service retirement system or federal employees 5887  
retirement system, or under any successor retirement program 5888  
enacted by the congress of the United States that is established 5889  
and maintained for retired employees of the United States 5890  
government, and such retirement income is based, in whole or in 5891  
part, on credit for the taxpayer's uniformed service, the 5892  
deduction allowed under this division shall include only that 5893  
portion of such retirement income that is attributable to the 5894  
taxpayer's uniformed service, to the extent that portion of such 5895  
retirement income is otherwise included in federal adjusted gross 5896  
income and is not otherwise deducted under this section. Any 5897  
amount deducted under division (A)(26) of this section is not 5898  
included in a taxpayer's adjusted gross income for the purposes of 5899  
section 5747.055 of the Revised Code. No amount may be deducted 5900  
under division (A)(26) of this section on the basis of which a 5901  
credit was claimed under section 5747.055 of the Revised Code. 5902

(27) Deduct, to the extent not otherwise deducted or excluded 5903  
in computing federal or Ohio adjusted gross income for the taxable 5904  
year, the amount the taxpayer received during the taxable year 5905



from the military injury relief fund created in section 5902.05 of 5906  
the Revised Code. 5907

(28) Deduct, to the extent not otherwise deducted or excluded 5908  
in computing federal or Ohio adjusted gross income for the taxable 5909  
year, the amount the taxpayer received as a veterans bonus during 5910  
the taxable year from the Ohio department of veterans services as 5911  
authorized by Section 2r of Article VIII, Ohio Constitution. 5912

(29) Deduct, to the extent not otherwise deducted or excluded 5913  
in computing federal or Ohio adjusted gross income for the taxable 5914  
year, any income derived from a transfer agreement or from the 5915  
enterprise transferred under that agreement under section 4313.02 5916  
of the Revised Code. 5917

(30) Deduct, to the extent not otherwise deducted or excluded 5918  
in computing federal or Ohio adjusted gross income for the taxable 5919  
year, Ohio college opportunity or federal Pell grant amounts 5920  
received by the taxpayer or the taxpayer's spouse or dependent 5921  
pursuant to section 3333.122 of the Revised Code or 20 U.S.C. 5922  
1070a, et seq., and used to pay room or board furnished by the 5923  
educational institution for which the grant was awarded at the 5924  
institution's facilities, including meal plans administered by the 5925  
institution. For the purposes of this division, receipt of a grant 5926  
includes the distribution of a grant directly to an educational 5927  
institution and the crediting of the grant to the enrollee's 5928  
account with the institution. 5929

(31)(a) For taxable years beginning in 2015, deduct from the 5930  
portion of an individual's adjusted gross income that is business 5931  
income, to the extent not otherwise deducted or excluded in 5932  
computing federal or Ohio adjusted gross income for the taxable 5933  
year, the lesser of the following amounts: 5934

(i) Seventy-five per cent of the individual's business 5935  
income; 5936

(ii) Ninety-three thousand seven hundred fifty dollars for 5937  
each spouse if spouses file separate returns under section 5747.08 5938  
of the Revised Code or one hundred eighty-seven thousand five 5939  
hundred dollars for all other individuals. 5940

(b) For taxable years beginning in 2016 or thereafter, deduct 5941  
from the portion of an individual's adjusted gross income that is 5942  
business income, to the extent not otherwise deducted or excluded 5943  
in computing federal adjusted gross income for the taxable year, 5944  
one hundred twenty-five thousand dollars for each spouse if 5945  
spouses file separate returns under section 5747.08 of the Revised 5946  
Code or two hundred fifty thousand dollars for all other 5947  
individuals. 5948

(32) Deduct, as provided under section 5747.78 of the Revised 5949  
Code, contributions to ABLE savings accounts made in accordance 5950  
with sections 113.50 to 113.56 of the Revised Code. 5951

(B) "Business income" means income, including gain or loss, 5952  
arising from transactions, activities, and sources in the regular 5953  
course of a trade or business and includes income, gain, or loss 5954  
from real property, tangible property, and intangible property if 5955  
the acquisition, rental, management, and disposition of the 5956  
property constitute integral parts of the regular course of a 5957  
trade or business operation. "Business income" includes income, 5958  
including gain or loss, from a partial or complete liquidation of 5959  
a business, including, but not limited to, gain or loss from the 5960  
sale or other disposition of goodwill. 5961

(C) "Nonbusiness income" means all income other than business 5962  
income and may include, but is not limited to, compensation, rents 5963  
and royalties from real or tangible personal property, capital 5964  
gains, interest, dividends and distributions, patent or copyright 5965  
royalties, or lottery winnings, prizes, and awards. 5966

(D) "Compensation" means any form of remuneration paid to an 5967

employee for personal services.	5968
(E) "Fiduciary" means a guardian, trustee, executor,	5969
administrator, receiver, conservator, or any other person acting	5970
in any fiduciary capacity for any individual, trust, or estate.	5971
(F) "Fiscal year" means an accounting period of twelve months	5972
ending on the last day of any month other than December.	5973
(G) "Individual" means any natural person.	5974
(H) "Internal Revenue Code" means the "Internal Revenue Code	5975
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.	5976
(I) "Resident" means any of the following, provided that	5977
division (I)(3) of this section applies only to taxable years of a	5978
trust beginning in 2002 or thereafter:	5979
(1) An individual who is domiciled in this state, subject to	5980
section 5747.24 of the Revised Code;	5981
(2) The estate of a decedent who at the time of death was	5982
domiciled in this state. The domicile tests of section 5747.24 of	5983
the Revised Code are not controlling for purposes of division	5984
(I)(2) of this section.	5985
(3) A trust that, in whole or part, resides in this state. If	5986
only part of a trust resides in this state, the trust is a	5987
resident only with respect to that part.	5988
For the purposes of division (I)(3) of this section:	5989
(a) A trust resides in this state for the trust's current	5990
taxable year to the extent, as described in division (I)(3)(d) of	5991
this section, that the trust consists directly or indirectly, in	5992
whole or in part, of assets, net of any related liabilities, that	5993
were transferred, or caused to be transferred, directly or	5994
indirectly, to the trust by any of the following:	5995
(i) A person, a court, or a governmental entity or	5996
instrumentality on account of the death of a decedent, but only if	5997

the trust is described in division (I)(3)(e)(i) or (ii) of this section; 5998  
5999

(ii) A person who was domiciled in this state for the purposes of this chapter when the person directly or indirectly transferred assets to an irrevocable trust, but only if at least one of the trust's qualifying beneficiaries is domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year; 6000  
6001  
6002  
6003  
6004  
6005

(iii) A person who was domiciled in this state for the purposes of this chapter when the trust document or instrument or part of the trust document or instrument became irrevocable, but only if at least one of the trust's qualifying beneficiaries is a resident domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year. If a trust document or instrument became irrevocable upon the death of a person who at the time of death was domiciled in this state for purposes of this chapter, that person is a person described in division (I)(3)(a)(iii) of this section. 6006  
6007  
6008  
6009  
6010  
6011  
6012  
6013  
6014  
6015

(b) A trust is irrevocable to the extent that the transferor is not considered to be the owner of the net assets of the trust under sections 671 to 678 of the Internal Revenue Code. 6016  
6017  
6018

(c) With respect to a trust other than a charitable lead trust, "qualifying beneficiary" has the same meaning as "potential current beneficiary" as defined in section 1361(e)(2) of the Internal Revenue Code, and with respect to a charitable lead trust "qualifying beneficiary" is any current, future, or contingent beneficiary, but with respect to any trust "qualifying beneficiary" excludes a person or a governmental entity or instrumentality to any of which a contribution would qualify for the charitable deduction under section 170 of the Internal Revenue Code. 6019  
6020  
6021  
6022  
6023  
6024  
6025  
6026  
6027  
6028

(d) For the purposes of division (I)(3)(a) of this section, 6029  
the extent to which a trust consists directly or indirectly, in 6030  
whole or in part, of assets, net of any related liabilities, that 6031  
were transferred directly or indirectly, in whole or part, to the 6032  
trust by any of the sources enumerated in that division shall be 6033  
ascertained by multiplying the fair market value of the trust's 6034  
assets, net of related liabilities, by the qualifying ratio, which 6035  
shall be computed as follows: 6036

(i) The first time the trust receives assets, the numerator 6037  
of the qualifying ratio is the fair market value of those assets 6038  
at that time, net of any related liabilities, from sources 6039  
enumerated in division (I)(3)(a) of this section. The denominator 6040  
of the qualifying ratio is the fair market value of all the 6041  
trust's assets at that time, net of any related liabilities. 6042

(ii) Each subsequent time the trust receives assets, a 6043  
revised qualifying ratio shall be computed. The numerator of the 6044  
revised qualifying ratio is the sum of (1) the fair market value 6045  
of the trust's assets immediately prior to the subsequent 6046  
transfer, net of any related liabilities, multiplied by the 6047  
qualifying ratio last computed without regard to the subsequent 6048  
transfer, and (2) the fair market value of the subsequently 6049  
transferred assets at the time transferred, net of any related 6050  
liabilities, from sources enumerated in division (I)(3)(a) of this 6051  
section. The denominator of the revised qualifying ratio is the 6052  
fair market value of all the trust's assets immediately after the 6053  
subsequent transfer, net of any related liabilities. 6054

(iii) Whether a transfer to the trust is by or from any of 6055  
the sources enumerated in division (I)(3)(a) of this section shall 6056  
be ascertained without regard to the domicile of the trust's 6057  
beneficiaries. 6058

(e) For the purposes of division (I)(3)(a)(i) of this 6059  
section: 6060

(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this section, a "qualifying transfer" is a transfer of assets, net of any related liabilities, directly or indirectly to a trust, if the transfer is described in any of the following:

(i) The transfer is made to a trust, created by the decedent before the decedent's death and while the decedent was domiciled in this state for the purposes of this chapter, and, prior to the death of the decedent, the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(ii) The transfer is made to a trust to which the decedent, prior to the decedent's death, had directly or indirectly transferred assets, net of any related liabilities, while the decedent was domiciled in this state for the purposes of this chapter, and prior to the death of the decedent the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(iii) The transfer is made on account of a contractual relationship existing directly or indirectly between the

transferor and either the decedent or the estate of the decedent 6092  
at any time prior to the date of the decedent's death, and the 6093  
decedent was domiciled in this state at the time of death for 6094  
purposes of the taxes levied under Chapter 5731. of the Revised 6095  
Code. 6096

(iv) The transfer is made to a trust on account of a 6097  
contractual relationship existing directly or indirectly between 6098  
the transferor and another person who at the time of the 6099  
decedent's death was domiciled in this state for purposes of this 6100  
chapter. 6101

(v) The transfer is made to a trust on account of the will of 6102  
a testator who was domiciled in this state at the time of the 6103  
testator's death for purposes of the taxes levied under Chapter 6104  
5731. of the Revised Code. 6105

(vi) The transfer is made to a trust created by or caused to 6106  
be created by a court, and the trust was directly or indirectly 6107  
created in connection with or as a result of the death of an 6108  
individual who, for purposes of the taxes levied under Chapter 6109  
5731. of the Revised Code, was domiciled in this state at the time 6110  
of the individual's death. 6111

(g) The tax commissioner may adopt rules to ascertain the 6112  
part of a trust residing in this state. 6113

(J) "Nonresident" means an individual or estate that is not a 6114  
resident. An individual who is a resident for only part of a 6115  
taxable year is a nonresident for the remainder of that taxable 6116  
year. 6117

(K) "Pass-through entity" has the same meaning as in section 6118  
5733.04 of the Revised Code. 6119

(L) "Return" means the notifications and reports required to 6120  
be filed pursuant to this chapter for the purpose of reporting the 6121  
tax due and includes declarations of estimated tax when so 6122

required.	6123
(M) "Taxable year" means the calendar year or the taxpayer's	6124
fiscal year ending during the calendar year, or fractional part	6125
thereof, upon which the adjusted gross income is calculated	6126
pursuant to this chapter.	6127
(N) "Taxpayer" means any person subject to the tax imposed by	6128
section 5747.02 of the Revised Code or any pass-through entity	6129
that makes the election under division (D) of section 5747.08 of	6130
the Revised Code.	6131
(O) "Dependents" means dependents as defined in the Internal	6132
Revenue Code and as claimed in the taxpayer's federal income tax	6133
return for the taxable year or which the taxpayer would have been	6134
permitted to claim had the taxpayer filed a federal income tax	6135
return.	6136
(P) "Principal county of employment" means, in the case of a	6137
nonresident, the county within the state in which a taxpayer	6138
performs services for an employer or, if those services are	6139
performed in more than one county, the county in which the major	6140
portion of the services are performed.	6141
(Q) As used in sections 5747.50 to 5747.55 of the Revised	6142
Code:	6143
(1) "Subdivision" means any county, municipal corporation,	6144
park district, or township.	6145
(2) "Essential local government purposes" includes all	6146
functions that any subdivision is required by general law to	6147
exercise, including like functions that are exercised under a	6148
charter adopted pursuant to the Ohio Constitution.	6149
(R) "Overpayment" means any amount already paid that exceeds	6150
the figure determined to be the correct amount of the tax.	6151
(S) "Taxable income" or "Ohio taxable income" applies only to	6152



estates and trusts, and means federal taxable income, as defined 6153  
and used in the Internal Revenue Code, adjusted as follows: 6154

(1) Add interest or dividends, net of ordinary, necessary, 6155  
and reasonable expenses not deducted in computing federal taxable 6156  
income, on obligations or securities of any state or of any 6157  
political subdivision or authority of any state, other than this 6158  
state and its subdivisions and authorities, but only to the extent 6159  
that such net amount is not otherwise includible in Ohio taxable 6160  
income and is described in either division (S)(1)(a) or (b) of 6161  
this section: 6162

(a) The net amount is not attributable to the S portion of an 6163  
electing small business trust and has not been distributed to 6164  
beneficiaries for the taxable year; 6165

(b) The net amount is attributable to the S portion of an 6166  
electing small business trust for the taxable year. 6167

(2) Add interest or dividends, net of ordinary, necessary, 6168  
and reasonable expenses not deducted in computing federal taxable 6169  
income, on obligations of any authority, commission, 6170  
instrumentality, territory, or possession of the United States to 6171  
the extent that the interest or dividends are exempt from federal 6172  
income taxes but not from state income taxes, but only to the 6173  
extent that such net amount is not otherwise includible in Ohio 6174  
taxable income and is described in either division (S)(1)(a) or 6175  
(b) of this section; 6176

(3) Add the amount of personal exemption allowed to the 6177  
estate pursuant to section 642(b) of the Internal Revenue Code; 6178

(4) Deduct interest or dividends, net of related expenses 6179  
deducted in computing federal taxable income, on obligations of 6180  
the United States and its territories and possessions or of any 6181  
authority, commission, or instrumentality of the United States to 6182  
the extent that the interest or dividends are exempt from state 6183

taxes under the laws of the United States, but only to the extent 6184  
that such amount is included in federal taxable income and is 6185  
described in either division (S)(1)(a) or (b) of this section; 6186

(5) Deduct the amount of wages and salaries, if any, not 6187  
otherwise allowable as a deduction but that would have been 6188  
allowable as a deduction in computing federal taxable income for 6189  
the taxable year, had the targeted jobs credit allowed under 6190  
sections 38, 51, and 52 of the Internal Revenue Code not been in 6191  
effect, but only to the extent such amount relates either to 6192  
income included in federal taxable income for the taxable year or 6193  
to income of the S portion of an electing small business trust for 6194  
the taxable year; 6195

(6) Deduct any interest or interest equivalent, net of 6196  
related expenses deducted in computing federal taxable income, on 6197  
public obligations and purchase obligations, but only to the 6198  
extent that such net amount relates either to income included in 6199  
federal taxable income for the taxable year or to income of the S 6200  
portion of an electing small business trust for the taxable year; 6201

(7) Add any loss or deduct any gain resulting from sale, 6202  
exchange, or other disposition of public obligations to the extent 6203  
that such loss has been deducted or such gain has been included in 6204  
computing either federal taxable income or income of the S portion 6205  
of an electing small business trust for the taxable year; 6206

(8) Except in the case of the final return of an estate, add 6207  
any amount deducted by the taxpayer on both its Ohio estate tax 6208  
return pursuant to section 5731.14 of the Revised Code, and on its 6209  
federal income tax return in determining federal taxable income; 6210

(9)(a) Deduct any amount included in federal taxable income 6211  
solely because the amount represents a reimbursement or refund of 6212  
expenses that in a previous year the decedent had deducted as an 6213  
itemized deduction pursuant to section 63 of the Internal Revenue 6214

Code and applicable treasury regulations. The deduction otherwise 6215  
allowed under division (S)(9)(a) of this section shall be reduced 6216  
to the extent the reimbursement is attributable to an amount the 6217  
taxpayer or decedent deducted under this section in any taxable 6218  
year. 6219

(b) Add any amount not otherwise included in Ohio taxable 6220  
income for any taxable year to the extent that the amount is 6221  
attributable to the recovery during the taxable year of any amount 6222  
deducted or excluded in computing federal or Ohio taxable income 6223  
in any taxable year, but only to the extent such amount has not 6224  
been distributed to beneficiaries for the taxable year. 6225

(10) Deduct any portion of the deduction described in section 6226  
1341(a)(2) of the Internal Revenue Code, for repaying previously 6227  
reported income received under a claim of right, that meets both 6228  
of the following requirements: 6229

(a) It is allowable for repayment of an item that was 6230  
included in the taxpayer's taxable income or the decedent's 6231  
adjusted gross income for a prior taxable year and did not qualify 6232  
for a credit under division (A) or (B) of section 5747.05 of the 6233  
Revised Code for that year. 6234

(b) It does not otherwise reduce the taxpayer's taxable 6235  
income or the decedent's adjusted gross income for the current or 6236  
any other taxable year. 6237

(11) Add any amount claimed as a credit under section 6238  
5747.059 or 5747.65 of the Revised Code to the extent that the 6239  
amount satisfies either of the following: 6240

(a) The amount was deducted or excluded from the computation 6241  
of the taxpayer's federal taxable income as required to be 6242  
reported for the taxpayer's taxable year under the Internal 6243  
Revenue Code; 6244

(b) The amount resulted in a reduction in the taxpayer's 6245

federal taxable income as required to be reported for any of the 6246  
taxpayer's taxable years under the Internal Revenue Code. 6247

(12) Deduct any amount, net of related expenses deducted in 6248  
computing federal taxable income, that a trust is required to 6249  
report as farm income on its federal income tax return, but only 6250  
if the assets of the trust include at least ten acres of land 6251  
satisfying the definition of "land devoted exclusively to 6252  
agricultural use" under section 5713.30 of the Revised Code, 6253  
regardless of whether the land is valued for tax purposes as such 6254  
land under sections 5713.30 to 5713.38 of the Revised Code. If the 6255  
trust is a pass-through entity investor, section 5747.231 of the 6256  
Revised Code applies in ascertaining if the trust is eligible to 6257  
claim the deduction provided by division (S)(12) of this section 6258  
in connection with the pass-through entity's farm income. 6259

Except for farm income attributable to the S portion of an 6260  
electing small business trust, the deduction provided by division 6261  
(S)(12) of this section is allowed only to the extent that the 6262  
trust has not distributed such farm income. Division (S)(12) of 6263  
this section applies only to taxable years of a trust beginning in 6264  
2002 or thereafter. 6265

(13) Add the net amount of income described in section 641(c) 6266  
of the Internal Revenue Code to the extent that amount is not 6267  
included in federal taxable income. 6268

(14) Add or deduct the amount the taxpayer would be required 6269  
to add or deduct under division (A)(20) or (21) of this section if 6270  
the taxpayer's Ohio taxable income were computed in the same 6271  
manner as an individual's Ohio adjusted gross income is computed 6272  
under this section. In the case of a trust, division (S)(14) of 6273  
this section applies only to any of the trust's taxable years 6274  
beginning in 2002 or thereafter. 6275

(T) "School district income" and "school district income tax" 6276

have the same meanings as in section 5748.01 of the Revised Code. 6277

(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) 6278  
of this section, "public obligations," "purchase obligations," and 6279  
"interest or interest equivalent" have the same meanings as in 6280  
section 5709.76 of the Revised Code. 6281

(V) "Limited liability company" means any limited liability 6282  
company formed under Chapter 1705. of the Revised Code or under 6283  
the laws of any other state. 6284

(W) "Pass-through entity investor" means any person who, 6285  
during any portion of a taxable year of a pass-through entity, is 6286  
a partner, member, shareholder, or equity investor in that 6287  
pass-through entity. 6288

(X) "Banking day" has the same meaning as in section 1304.01 6289  
of the Revised Code. 6290

(Y) "Month" means a calendar month. 6291

(Z) "Quarter" means the first three months, the second three 6292  
months, the third three months, or the last three months of the 6293  
taxpayer's taxable year. 6294

(AA)(1) "Eligible institution" means a state university or 6295  
state institution of higher education as defined in section 6296  
3345.011 of the Revised Code, or a private, nonprofit college, 6297  
university, or other post-secondary institution located in this 6298  
state that possesses a certificate of authorization issued by the 6299  
chancellor of higher education pursuant to Chapter 1713. of the 6300  
Revised Code or a certificate of registration issued by the state 6301  
board of career colleges and schools under Chapter 3332. of the 6302  
Revised Code. 6303

(2) "Qualified tuition and fees" means tuition and fees 6304  
imposed by an eligible institution as a condition of enrollment or 6305  
attendance, not exceeding two thousand five hundred dollars in 6306

each of the individual's first two years of post-secondary 6307  
education. If the individual is a part-time student, "qualified 6308  
tuition and fees" includes tuition and fees paid for the academic 6309  
equivalent of the first two years of post-secondary education 6310  
during a maximum of five taxable years, not exceeding a total of 6311  
five thousand dollars. "Qualified tuition and fees" does not 6312  
include: 6313

(a) Expenses for any course or activity involving sports, 6314  
games, or hobbies unless the course or activity is part of the 6315  
individual's degree or diploma program; 6316

(b) The cost of books, room and board, student activity fees, 6317  
athletic fees, insurance expenses, or other expenses unrelated to 6318  
the individual's academic course of instruction; 6319

(c) Tuition, fees, or other expenses paid or reimbursed 6320  
through an employer, scholarship, grant in aid, or other 6321  
educational benefit program. 6322

(BB)(1) "Modified business income" means the business income 6323  
included in a trust's Ohio taxable income after such taxable 6324  
income is first reduced by the qualifying trust amount, if any. 6325

(2) "Qualifying trust amount" of a trust means capital gains 6326  
and losses from the sale, exchange, or other disposition of equity 6327  
or ownership interests in, or debt obligations of, a qualifying 6328  
investee to the extent included in the trust's Ohio taxable 6329  
income, but only if the following requirements are satisfied: 6330

(a) The book value of the qualifying investee's physical 6331  
assets in this state and everywhere, as of the last day of the 6332  
qualifying investee's fiscal or calendar year ending immediately 6333  
prior to the date on which the trust recognizes the gain or loss, 6334  
is available to the trust. 6335

(b) The requirements of section 5747.011 of the Revised Code 6336  
are satisfied for the trust's taxable year in which the trust 6337

recognizes the gain or loss. 6338

Any gain or loss that is not a qualifying trust amount is 6339  
modified business income, qualifying investment income, or 6340  
modified nonbusiness income, as the case may be. 6341

(3) "Modified nonbusiness income" means a trust's Ohio 6342  
taxable income other than modified business income, other than the 6343  
qualifying trust amount, and other than qualifying investment 6344  
income, as defined in section 5747.012 of the Revised Code, to the 6345  
extent such qualifying investment income is not otherwise part of 6346  
modified business income. 6347

(4) "Modified Ohio taxable income" applies only to trusts, 6348  
and means the sum of the amounts described in divisions (BB)(4)(a) 6349  
to (c) of this section: 6350

(a) The fraction, calculated under section 5747.013, and 6351  
applying section 5747.231 of the Revised Code, multiplied by the 6352  
sum of the following amounts: 6353

(i) The trust's modified business income; 6354

(ii) The trust's qualifying investment income, as defined in 6355  
section 5747.012 of the Revised Code, but only to the extent the 6356  
qualifying investment income does not otherwise constitute 6357  
modified business income and does not otherwise constitute a 6358  
qualifying trust amount. 6359

(b) The qualifying trust amount multiplied by a fraction, the 6360  
numerator of which is the sum of the book value of the qualifying 6361  
investee's physical assets in this state on the last day of the 6362  
qualifying investee's fiscal or calendar year ending immediately 6363  
prior to the day on which the trust recognizes the qualifying 6364  
trust amount, and the denominator of which is the sum of the book 6365  
value of the qualifying investee's total physical assets 6366  
everywhere on the last day of the qualifying investee's fiscal or 6367  
calendar year ending immediately prior to the day on which the 6368

trust recognizes the qualifying trust amount. If, for a taxable 6369  
year, the trust recognizes a qualifying trust amount with respect 6370  
to more than one qualifying investee, the amount described in 6371  
division (BB)(4)(b) of this section shall equal the sum of the 6372  
products so computed for each such qualifying investee. 6373

(c)(i) With respect to a trust or portion of a trust that is 6374  
a resident as ascertained in accordance with division (I)(3)(d) of 6375  
this section, its modified nonbusiness income. 6376

(ii) With respect to a trust or portion of a trust that is 6377  
not a resident as ascertained in accordance with division 6378  
(I)(3)(d) of this section, the amount of its modified nonbusiness 6379  
income satisfying the descriptions in divisions (B)(2) to (5) of 6380  
section 5747.20 of the Revised Code, except as otherwise provided 6381  
in division (BB)(4)(c)(ii) of this section. With respect to a 6382  
trust or portion of a trust that is not a resident as ascertained 6383  
in accordance with division (I)(3)(d) of this section, the trust's 6384  
portion of modified nonbusiness income recognized from the sale, 6385  
exchange, or other disposition of a debt interest in or equity 6386  
interest in a section 5747.212 entity, as defined in section 6387  
5747.212 of the Revised Code, without regard to division (A) of 6388  
that section, shall not be allocated to this state in accordance 6389  
with section 5747.20 of the Revised Code but shall be apportioned 6390  
to this state in accordance with division (B) of section 5747.212 6391  
of the Revised Code without regard to division (A) of that 6392  
section. 6393

If the allocation and apportionment of a trust's income under 6394  
divisions (BB)(4)(a) and (c) of this section do not fairly 6395  
represent the modified Ohio taxable income of the trust in this 6396  
state, the alternative methods described in division (C) of 6397  
section 5747.21 of the Revised Code may be applied in the manner 6398  
and to the same extent provided in that section. 6399

(5)(a) Except as set forth in division (BB)(5)(b) of this 6400



section, "qualifying investee" means a person in which a trust has an equity or ownership interest, or a person or unit of government the debt obligations of either of which are owned by a trust. For the purposes of division (BB)(2)(a) of this section and for the purpose of computing the fraction described in division (BB)(4)(b) of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying controlled group on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, then "qualifying investee" includes all persons in the qualifying controlled group on such last day.

(ii) If the qualifying investee, or if the qualifying investee and any members of the qualifying controlled group of which the qualifying investee is a member on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, separately or cumulatively own, directly or indirectly, on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount, more than fifty per cent of the equity of a pass-through entity, then the qualifying investee and the other members are deemed to own the proportionate share of the pass-through entity's physical assets which the pass-through entity directly or indirectly owns on the last day of the pass-through entity's calendar or fiscal year ending within or with the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount.

(iii) For the purposes of division (BB)(5)(a)(iii) of this section, "upper level pass-through entity" means a pass-through entity directly or indirectly owning any equity of another

pass-through entity, and "lower level pass-through entity" means 6433  
that other pass-through entity. 6434

An upper level pass-through entity, whether or not it is also 6435  
a qualifying investee, is deemed to own, on the last day of the 6436  
upper level pass-through entity's calendar or fiscal year, the 6437  
proportionate share of the lower level pass-through entity's 6438  
physical assets that the lower level pass-through entity directly 6439  
or indirectly owns on the last day of the lower level pass-through 6440  
entity's calendar or fiscal year ending within or with the last 6441  
day of the upper level pass-through entity's fiscal or calendar 6442  
year. If the upper level pass-through entity directly and 6443  
indirectly owns less than fifty per cent of the equity of the 6444  
lower level pass-through entity on each day of the upper level 6445  
pass-through entity's calendar or fiscal year in which or with 6446  
which ends the calendar or fiscal year of the lower level 6447  
pass-through entity and if, based upon clear and convincing 6448  
evidence, complete information about the location and cost of the 6449  
physical assets of the lower pass-through entity is not available 6450  
to the upper level pass-through entity, then solely for purposes 6451  
of ascertaining if a gain or loss constitutes a qualifying trust 6452  
amount, the upper level pass-through entity shall be deemed as 6453  
owning no equity of the lower level pass-through entity for each 6454  
day during the upper level pass-through entity's calendar or 6455  
fiscal year in which or with which ends the lower level 6456  
pass-through entity's calendar or fiscal year. Nothing in division 6457  
(BB)(5)(a)(iii) of this section shall be construed to provide for 6458  
any deduction or exclusion in computing any trust's Ohio taxable 6459  
income. 6460

(b) With respect to a trust that is not a resident for the 6461  
taxable year and with respect to a part of a trust that is not a 6462  
resident for the taxable year, "qualifying investee" for that 6463  
taxable year does not include a C corporation if both of the 6464

following apply: 6465

(i) During the taxable year the trust or part of the trust 6466  
recognizes a gain or loss from the sale, exchange, or other 6467  
disposition of equity or ownership interests in, or debt 6468  
obligations of, the C corporation. 6469

(ii) Such gain or loss constitutes nonbusiness income. 6470

(6) "Available" means information is such that a person is 6471  
able to learn of the information by the due date plus extensions, 6472  
if any, for filing the return for the taxable year in which the 6473  
trust recognizes the gain or loss. 6474

(CC) "Qualifying controlled group" has the same meaning as in 6475  
section 5733.04 of the Revised Code. 6476

(DD) "Related member" has the same meaning as in section 6477  
5733.042 of the Revised Code. 6478

(EE)(1) For the purposes of division (EE) of this section: 6479

(a) "Qualifying person" means any person other than a 6480  
qualifying corporation. 6481

(b) "Qualifying corporation" means any person classified for 6482  
federal income tax purposes as an association taxable as a 6483  
corporation, except either of the following: 6484

(i) A corporation that has made an election under subchapter 6485  
S, chapter one, subtitle A, of the Internal Revenue Code for its 6486  
taxable year ending within, or on the last day of, the investor's 6487  
taxable year; 6488

(ii) A subsidiary that is wholly owned by any corporation 6489  
that has made an election under subchapter S, chapter one, 6490  
subtitle A of the Internal Revenue Code for its taxable year 6491  
ending within, or on the last day of, the investor's taxable year. 6492

(2) For the purposes of this chapter, unless expressly stated 6493  
otherwise, no qualifying person indirectly owns any asset directly 6494

or indirectly owned by any qualifying corporation. 6495

(FF) For purposes of this chapter and Chapter 5751. of the 6496  
Revised Code: 6497

(1) "Trust" does not include a qualified pre-income tax 6498  
trust. 6499

(2) A "qualified pre-income tax trust" is any pre-income tax 6500  
trust that makes a qualifying pre-income tax trust election as 6501  
described in division (FF)(3) of this section. 6502

(3) A "qualifying pre-income tax trust election" is an 6503  
election by a pre-income tax trust to subject to the tax imposed 6504  
by section 5751.02 of the Revised Code the pre-income tax trust 6505  
and all pass-through entities of which the trust owns or controls, 6506  
directly, indirectly, or constructively through related interests, 6507  
five per cent or more of the ownership or equity interests. The 6508  
trustee shall notify the tax commissioner in writing of the 6509  
election on or before April 15, 2006. The election, if timely 6510  
made, shall be effective on and after January 1, 2006, and shall 6511  
apply for all tax periods and tax years until revoked by the 6512  
trustee of the trust. 6513

(4) A "pre-income tax trust" is a trust that satisfies all of 6514  
the following requirements: 6515

(a) The document or instrument creating the trust was 6516  
executed by the grantor before January 1, 1972; 6517

(b) The trust became irrevocable upon the creation of the 6518  
trust; and 6519

(c) The grantor was domiciled in this state at the time the 6520  
trust was created. 6521

(GG) "Uniformed services" has the same meaning as in 10 6522  
U.S.C. 101. 6523

(HH) "Taxable business income" means the amount by which an 6524

individual's business income that is included in federal adjusted 6525  
gross income exceeds the amount of business income the individual 6526  
is authorized to deduct under division (A)(31) of this section for 6527  
the taxable year. 6528

Sec. 5747.78. In computing Ohio adjusted gross income, a 6529  
deduction from federal adjusted gross income is allowed to a 6530  
contributor for amounts contributed during the taxable year to an 6531  
ABLE savings account opened in accordance with sections 113.50 to 6532  
113.56 of the Revised Code to the extent that the amounts 6533  
contributed have not been deducted in computing the contributor's 6534  
federal adjusted gross income for the taxable year. The total 6535  
amount of contributions deducted for any taxable year by a 6536  
taxpayer or the taxpayer and the taxpayer's spouse, regardless of 6537  
whether the taxpayer and the taxpayer's spouse file separate 6538  
returns or a joint return, shall not exceed the annual 6539  
contribution limit for each beneficiary for whom contributions are 6540  
made. If the total annual contributions for a beneficiary exceed 6541  
the annual contribution limit, the excess may be carried forward 6542  
and deducted in future taxable years until the contributions have 6543  
been fully deducted. 6544

As used in this section, "annual contribution limit" means 6545  
the limit prescribed in section 5747.70 of the Revised Code on the 6546  
dollar amount of contributions and purchases that a taxpayer, or a 6547  
taxpayer and the taxpayer's spouse, may deduct during a taxable 6548  
year under that section with respect to each beneficiary for whom 6549  
contributions or purchases are made. 6550

**Section 101.02.** That existing sections 9.833, 113.50, 113.51, 6551  
113.52, 113.53, 113.54, 340.034, 3301.0714, 3701.07, 3701.61, 6552  
4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 6553  
5119.25, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 6554  
5123.43, 5123.44, 5123.441, 5123.45, 5123.451, 5123.46, 5123.47, 6555

5123.651, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 5126.05, 6556  
5126.36, 5165.01, 5166.01, 5705.19, 5705.192, 5705.222, 5705.25, 6557  
5709.40, 5709.73, 5709.78, and 5747.01 and sections 3701.611 and 6558  
3701.62 of the Revised Code are hereby repealed. 6559

**Section 610.10.** That Sections 110.12, 259.110, 289.10, and 6560  
812.40 of Am. Sub. H.B. 64 of the 131st General Assembly be 6561  
amended to read as follows: 6562

**Sec. 110.12.** Sections 110.10 and 110.11 of ~~this act~~ Am. Sub. 6563  
H.B. 64 of the 131st General Assembly shall take effect ~~September~~ 6564  
~~15, 2016~~ July 1, 2017. 6565

It is the intent of this amendment to delay the taking effect 6566  
of the amendments to sections 340.01, 340.03, 340.15, and 5119.21 6567  
of the Revised Code, as contemplated by the amendment, until July 6568  
1, 2017. 6569

**Sec. 259.110. TARGETED CASE MANAGEMENT SERVICES** 6570

County boards of developmental disabilities shall pay the 6571  
nonfederal portion of targeted case management costs to the 6572  
Department of Developmental Disabilities. 6573

The Director of Developmental Disabilities and the Medicaid 6574  
Director may enter into an interagency agreement under which the 6575  
Department of Developmental Disabilities shall transfer cash from 6576  
the Targeted Case Management Fund (Fund 5DJ0) to the Health 6577  
Care/Medicaid Support and Recoveries Fund (Fund 5DL0) used by the 6578  
Department of Medicaid in an amount equal to the nonfederal 6579  
portion of the cost of targeted case management services paid by 6580  
county boards. Under the agreement, the Department of Medicaid 6581  
shall pay the total cost of targeted case management claims. The 6582  
transfer shall be made using an intrastate transfer voucher. 6583

TRANSFER TO MEDICAID WAIVER FUND 6584

On July 1, 2016, or as soon as possible thereafter, the 6585  
Director of Budget and Management shall transfer the cash balance 6586  
in the Targeted Case Management Fund (Fund 5DJ0) to the Medicaid 6587  
Waiver Fund (Fund 3G60), both used by the Department of 6588  
Developmental Disabilities. Upon completion of the transfer, Fund 6589  
5DJ0 is hereby abolished. The Director of Budget and Management 6590  
shall cancel any existing encumbrances against appropriation item 6591  
653626, Targeted Case Management Services, and appropriation item 6592  
322625, Targeted Case Management Match, and reestablish them 6593  
against appropriation item 653639, Medicaid Waiver Services. The 6594  
reestablished encumbrance amounts are hereby appropriated. 6595

**Sec. 289.10. DOH DEPARTMENT OF HEALTH** 6596

General Revenue Fund					6597	
GRF 440412	Cancer Incidence	\$	600,000	\$	600,000	6598
	Surveillance System					
GRF 440413	Local Health	\$	823,061	\$	823,061	6599
	Departments					
GRF 440416	Mothers and Children	\$	4,428,015	\$	4,428,015	6600
	Safety Net Services					
GRF 440418	Immunizations	\$	5,988,545	\$	5,988,545	6601
GRF 440431	Free Clinics Safety	\$	437,326	\$	437,326	6602
	Net Services					
GRF 440438	Breast and Cervical	\$	823,217	\$	823,217	6603
	Cancer Screening					
GRF 440444	AIDS Prevention and	\$	5,842,315	\$	5,842,315	6604
	Treatment					
GRF 440451	Public Health	\$	5,000,000	\$	5,000,000	6605
	Laboratory					
GRF 440452	Child and Family	\$	630,444	\$	630,444	6606
	Health Services Match					
GRF 440453	Health Care Quality	\$	5,000,000	\$	5,000,000	6607

	Assurance				
GRF 440454	Environmental Health	\$	1,209,430	\$	1,209,430
GRF 440459	Help Me Grow	\$	31,708,080	\$	<del>31,708,080</del>
					<u>20,598,171</u>
GRF 440465	FQHC Primary Care	\$	2,686,688	\$	2,686,688
	Workforce Initiative				
GRF 440467	Access to Dental Care	\$	540,484	\$	540,484
GRF 440468	Chronic Disease and	\$	2,466,127	\$	2,466,127
	Injury Prevention				
GRF 440472	Alcohol Testing	\$	1,114,244	\$	1,114,244
GRF 440473	Tobacco Prevention	\$	5,050,000	\$	7,050,000
	Cessation and				
	Enforcement				
GRF 440474	Infant Vitality	\$	4,116,688	\$	4,116,688
GRF 440477	Emergency Preparation	\$	2,000,000	\$	2,000,000
	and Response				
GRF 440481	Lupus Awareness	\$	250,000	\$	250,000
GRF 440505	Medically Handicapped	\$	7,512,451	\$	7,512,451
	Children				
GRF 440507	Targeted Health Care	\$	1,090,414	\$	1,090,414
	Services Over 21				
GRF 654453	Medicaid - Health Care	\$	3,300,000	\$	3,300,000
	Quality Assurance				
TOTAL GRF General Revenue Fund		\$	92,617,529	\$	<del>94,617,529</del>
					<u>83,507,620</u>
	Highway Safety Fund Group				6622
4T40 440603	Child Highway Safety	\$	280,000	\$	280,000
TOTAL HSF Highway Safety Fund Group		\$	280,000	\$	280,000
	Dedicated Purpose Fund Group				6625
4700 440647	Fee Supported	\$	23,958,743	\$	24,183,552
	Programs				
4710 440619	Certificate of Need	\$	878,433	\$	878,433



4730	440622	Lab Operating Expenses	\$	5,250,000	\$	5,250,000	6628
4770	440627	Medically Handicapped Children Audit	\$	3,692,703	\$	3,692,703	6629
4D60	440608	Genetics Services	\$	3,311,039	\$	3,311,039	6630
4F90	440610	Sickle Cell Disease Control	\$	1,032,824	\$	1,032,824	6631
4G00	440636	Heirloom Birth Certificate	\$	5,000	\$	5,000	6632
4G00	440637	Birth Certificate Surcharge	\$	5,000	\$	5,000	6633
4L30	440609	HIV Care and Miscellaneous Expenses	\$	15,000,000	\$	15,000,000	6634
4P40	440628	Ohio Physician Loan Repayment	\$	700,000	\$	700,000	6635
4V60	440641	Save Our Sight	\$	2,550,000	\$	2,550,000	6636
5B50	440616	Quality, Monitoring, and Inspection	\$	716,511	\$	736,194	6637
5BX0	440656	Tobacco Use Prevention	\$	6,350,000	\$	6,350,000	6638
5CN0	440645	Choose Life	\$	75,000	\$	75,000	6639
5D60	440620	Second Chance Trust	\$	1,500,000	\$	1,500,000	6640
5ED0	440651	Smoke Free Indoor Air	\$	400,000	\$	400,000	6641
5G40	440639	Adoption Services	\$	20,000	\$	20,000	6642
5PE0	440659	Breast and Cervical Cancer Services	\$	300,000	\$	300,000	6643
5QH0	440661	Dental Hygiene Resources Shortage Area	\$	5,000	\$	5,000	6644
5QJ0	440662	Dental Hygienist Loan Repayment	\$	80,000	\$	80,000	6645
5Z70	440624	Ohio Dentist Loan	\$	140,000	\$	200,000	6646

		Repayment				
6100	440626	Radiation Emergency	\$	1,086,098	\$	1,086,098
		Response				6647
6660	440607	Medically Handicapped	\$	19,739,617	\$	19,739,617
		Children - County				6648
		Assessments				
6980	440634	Nurse Aide Training	\$	120,000	\$	120,000
						6649
TOTAL DPF		Dedicated Purpose Fund	\$	87,615,968	\$	87,220,460
		Group				6650
		Internal Service Activity Fund Group				6651
1420	440646	Agency Health	\$	3,279,509	\$	3,130,613
		Services				6652
2110	440613	Central Support	\$	30,052,469	\$	30,052,469
		Indirect Costs				6653
TOTAL ISA		Internal Service Activity	\$	33,331,978	\$	33,183,082
		Fund Group				6654
		Holding Account Fund Group				6655
R014	440631	Vital Statistics	\$	44,986	\$	44,986
						6656
R048	440625	Refunds, Grants	\$	20,000	\$	20,000
		Reconciliation, and				6657
		Audit Settlements				
TOTAL HLD		Holding Account Fund	\$	64,986	\$	64,986
		Group				6658
		Federal Fund Group				6659
3200	440601	Maternal Child Health	\$	22,000,000	\$	22,000,000
		Block Grant				6660
3870	440602	Preventive Health	\$	8,000,000	\$	8,000,000
		Block Grant				6661
3890	440604	Women, Infants, and	\$	240,000,000	\$	240,000,000
		Children				6662
3910	440606	Medicare Survey and	\$	18,000,000	\$	18,000,000
		Certification				6663

3920	440618	Federal Public Health Programs	\$	107,198,791	\$	<del>107,198,791</del>	6664
						<u>93,198,791</u>	
3GD0	654601	Medicaid Program Support	\$	22,392,094	\$	22,392,094	6665
3GN0	440660	Public Health Emergency Preparedness	\$	27,941,795	\$	27,941,795	6666
TOTAL FED	Federal Fund Group		\$	445,532,680	\$	<del>445,532,680</del>	6667
						<u>431,532,680</u>	
TOTAL ALL BUDGET FUND GROUPS			\$	659,443,141	\$	<del>660,898,737</del>	6668
						<u>635,788,828</u>	

**Sec. 812.40.** Section 340.034 of the Revised Code takes effect 6670  
~~September 15, 2016~~ July 1, 2017. 6671

**Section 610.11.** That existing Sections 110.12, 259.110, 6672  
289.10, and 812.40 of Am. Sub. H.B. 64 of the 131st General 6673  
Assembly are hereby repealed. 6674

**Section 610.20.** That Section 259.10 of Am. Sub. H.B. 64 of 6675  
the 131st General Assembly, as amended by Sub. H.B. 340 of the 6676  
131st General Assembly, be amended to read as follows: 6677

**Sec. 259.10.** DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES 6678

General Revenue Fund 6679

GRF	320321	Central Administration	\$	164,750	\$	164,750	6680
GRF	320412	Protective Services	\$	2,418,196	\$	2,418,196	6681
GRF	320415	Developmental Disabilities Facilities Lease Rental Bond Payments	\$	20,817,900	\$	19,902,200	6682
GRF	322420	Screening and Early	\$	808,500	\$	808,500	6683

		Intervention				
GRF	322421	<u>Early Intervention</u>	\$	0	\$	<u>11,109,909</u> 6684
GRF	322451	Family Support	\$	5,932,758	\$	5,932,758 6685
		Services				
GRF	322501	County Boards	\$	44,149,280	\$	44,149,280 6686
		Subsidies				
GRF	322503	Tax Equity	\$	14,000,000	\$	14,000,000 6687
GRF	322507	County Board Case	\$	2,500,000	\$	2,500,000 6688
		Management				
GRF	322508	Employment First	\$	5,800,000	\$	5,800,000 6689
		Initiative				
GRF	322509	Community Supports &	\$	750,000	\$	750,000 6690
		Rental Assistance				
GRF	653321	Medicaid Program	\$	6,186,694	\$	6,186,694 6691
		Support - State				
GRF	653407	Medicaid Services	\$	482,137,300	\$	543,467,830 6692
TOTAL GRF		General Revenue Fund	\$	585,665,378	\$	<del>646,080,208</del> 6693
						<u>657,190,117</u>
		Dedicated Purpose Fund Group				6694
5GE0	320606	Operating and	\$	10,107,297	\$	10,107,297 6695
		Services				
5QM0	320607	System Transformation	\$	4,500,000	\$	3,000,000 6696
		Supports				
2210	322620	Supplement Service	\$	150,000	\$	150,000 6697
		Trust				
5DJ0	322625	Targeted Case	\$	38,000,000	\$	<del>43,000,000</del> 0 6698
		Management Match				
5DK0	322629	Capital Replacement	\$	750,000	\$	750,000 6699
		Facilities				
5H00	322619	Medicaid Repayment	\$	160,000	\$	160,000 6700
5JX0	322651	Interagency Workgroup	\$	25,000		25,000 6701
		- Autism				
4890	653632	DC Direct Care	\$	10,050,000	\$	10,050,000 6702

		Services				
5CT0	653607	Intensive Behavioral Needs	\$	1,000,000	\$	1,000,000 6703
5DJ0	653626	Targeted Case Management Services	\$	101,000,000	\$	<del>113,000,000</del> 0 6704
5EV0	653627	Medicaid Program Support	\$	1,500,000	\$	1,500,000 6705
5GE0	653606	ICF/IID and Waiver Match	\$	37,682,901	\$	37,575,865 6706
5S20	653622	Medicaid Admin and Oversight	\$	19,032,154	\$	19,032,154 6707
5Z10	653624	County Board Waiver Match	\$	382,814,610	\$	426,207,065 6708
TOTAL DPF	Dedicated Purpose Fund Group		\$	606,771,962	\$	<del>665,557,381</del> <u>509,557,381</u> 6709
	Internal Service Activity Fund Group					6710
1520	653609	DC and Residential Operating Services	\$	11,000,000	\$	11,000,000 6711
TOTAL ISA	Internal Service Activity Fund Group		\$	11,000,000	\$	11,000,000 6712 6713
	Federal Fund Group					6714
3A50	320613	DD Council	\$	3,324,187	\$	3,324,187 6715
3250	322612	Community Social Service Programs	\$	10,604,896	\$	<del>10,604,896</del> <u>24,604,896</u> 6716
3A40	653604	DC & ICF/IID Program Support	\$	8,013,611	\$	8,013,611 6717
3A40	653605	DC and Residential Services and Support	\$	118,423,968	\$	110,604,417 6718
3A40	653653	ICF/IID	\$	357,362,616	\$	356,283,407 6719
3G60	653639	Medicaid Waiver Services	\$	1,019,289,925	\$	<del>1,180,039,348</del> <u>1,250,039,348</u> 6720
3G60	653640	Medicaid Waiver	\$	46,525,638	\$	47,225,486 6721

Program Support				
3M70 653650	CAFS Medicaid	\$ 3,000,000	\$ 3,000,000	6722
TOTAL FED	Federal Fund Group	\$ 1,566,544,841	\$ <del>1,719,095,352</del>	6723
			<u>1,803,095,352</u>	
TOTAL ALL BUDGET FUND GROUPS		\$ 2,769,982,181	\$ <del>3,041,732,941</del>	6724
			<u>2,980,842,850</u>	

**Section 610.21.** That existing Section 259.10 of Am. Sub. H.B. 64 of the 131st General Assembly, as amended by Sub. H.B. 340 of the 131st General Assembly, is hereby repealed. 6726  
6727  
6728

**Section 610.25.** That Section 812.40 of Am. Sub. H.B. 483 of the 130th General Assembly be amended to read as follows: 6729  
6730

**Sec. 812.40.** (A) The following take effect ~~two years after~~ the effective date of this act July 1, 2017: 6731  
6732

(1) The amendments by ~~this act~~ Am. Sub. H.B. 483 of the 130th General Assembly to sections 340.01, 340.03, 340.08, 340.09, 340.15, 5119.21, and 5119.22 of the Revised Code; 6733  
6734  
6735

(2) The enactment by ~~this act~~ Am. Sub. H.B. 483 of the 130th General Assembly of sections 340.033, 340.034, 340.20, 5119.362, 5119.363, and 5119.364 of the Revised Code. 6736  
6737  
6738

(B) The amendments by ~~this act~~ Am. Sub. H.B. 483 of the 130th General Assembly to division (A) of section 5119.25 of the Revised Code take effect ~~two years after the effective date of this section~~ July 1, 2017. The amendments by ~~this act~~ Am. Sub. H.B. 483 of the 130th General Assembly to division (C) of that section take effect at the earliest time permitted by law. 6739  
6740  
6741  
6742  
6743  
6744

**Section 610.26.** That existing Section 812.40 of Am. Sub. H.B. 483 of the 130th General Assembly is hereby repealed. 6745  
6746

**Section 610.30.** That Section 4 of Sub. S.B. 171 of the 129th 6747

General Assembly, as most recently amended by Am. Sub. H.B. 64 of 6748  
the 131st General Assembly, be amended to read as follows: 6749

**Sec. 4.** The following agencies are retained under division 6750  
(D) of section 101.83 of the Revised Code and expire on December 6751  
31, 2016: 6752

AGENCY NAME	REVISED CODE OR UNCODIFIED SECTION	
Academic Distress Commission	3302.10	6754
Advisory Board of Governor's Office of Faith-Based and Community Initiatives	107.12	6755
Advisory Board to Assist and Advise in the Operation of the Ohio Center for Autism and Low Incidence	3323.33, 3323.34	6756
Advisory Council on Amusement Ride Safety	1711.51, 1711.52	6757
Office of Enterprise Development Advisory Board	5145.162	6758
Advisory Council for Wild, Scenic, or Recreational River Area(s)	1547.84	6759
Advisory Committee on Livestock Exhibitions	901.71	6760
Agricultural Commodity Marketing Programs Operating Committees	924.07	6761
Agricultural Commodity Marketing Programs Coordinating Committee	924.14	6762
Alternative Energy Advisory Committee	4928.64(D)	6763
AMBER Alert Advisory Committee	5502.521	6764
Apprenticeship Council	Chapter 4139.	6765
Armory Board of Control	5911.09, 5911.12	6766
Automated Title Processing Board	4505.09(C)(1)	6767
Backflow Advisory Board	3703.21	6768
Banking Commission	1123.01	6769
Board of Directors of the Great Lakes Protection	1506.22	6770

Fund	(6161.04)	
Board of Directors of the Medical Liability Underwriting Association Stabilization Fund	3929.631	6771
Board of Directors of the Ohio Appalachian Center for Higher Education	3333.58	6772
Board of Directors of the Ohio Health Reinsurance Program	3924.08 - 3924.11	6773
Board of Governors of the Commercial Insurance Joint Underwriting Association	3930.03	6774
Board of Governors of the Medical Liability Underwriting Association	3929.64	6775
Board of Voting Machines Examiners	3506.05	6776
Budget Planning and Management Commission	Section 509.10, H.B. 1, 128th G.A.	6777
Brain Injury Advisory Committee	3304.231	6778
Bureau of Workers' Compensation Board of Directors	4121.12	6779
Capitol Square Review and Advisory Board	105.41	6780
Child Care Advisory Council	5104.08	6781
Child Support Guideline Advisory Council	3119.024	6782
Children's Trust Fund Board	3109.15 - 3109.17	6783
Citizen's Advisory Council	5123.092, 5123.093	6784
Clean Ohio Trail Advisory Board	1519.06	6785
Coastal Resources Advisory Council	1506.12	6786
Commission on African-American Males	4112.12, 4112.13	6787
Commission on Hispanic-Latino Affairs	121.31	6788
Commission on Minority Health	3701.78	6789
Committee on Prescriptive Governance	4723.49 - 4723.492	6790
Commodity Advisory Commission	926.32	6791



Consumer Advisory Committee to the Opportunities for Ohioans with Disabilities Commission	3304.16 (3304.14), Section 803.40	6792
Continuing Education Committee	109.80(B)	6793
Council on Alcohol and Drug Addiction Services	3793.09	6794
Council on Unreclaimed Strip Mined Lands	1513.29	6795
County Sheriff's Standard Car Marking and Uniform Commission	311.25 - 311.27	6796
Credential Review Board	3319.65	6797
Credit Union Council	1733.329	6798
Criminal Sentencing Advisory Committee	181.22	6799
Data Collection and Analysis Group	3727.32	6800
Dentist Loan Repayment Advisory Board	3702.92	6801
Department Advisory Council(s)	107.18, 121.13	6802
Development Financing Advisory Council	122.40, 122.41	6803
Early Childhood Advisory Council	3301.90	6804
Education Commission of the States (Interstate Compact for Education)	3301.48, 3301.49	6805
Education Management Information System Advisory Board	3301.0713	6806
Educator Standards Board	3319.60	6807
Electrical Safety Inspector Advisory Committee	3783.08	6808
Emergency Response Commission	3750.02	6809
Engineering Experiment Station Advisory Committee	3335.27	6810
Environmental Education Council	3745.21	6811
Environmental Protection Agency Advisory Board(s)	121.13, 3704.03, 3745.01	6812
Broadcast Educational Media Commission	3353.02 - 3353.04	6813
Ex-Offender Reentry Coalition	5120.07	6814
Farmland Preservation Advisory Board	901.23	6815
Financial Planning and Supervision Commission(s) for Municipal Corporation, County, or Township	118.05	6816

Financial Planning and Supervision Commission for a school district	3316.05	6817
Forestry Advisory Council	1503.40	6818
Governance Authority for a State University or College	3345.75	6819
Governor's Council on People with Disabilities	3303.41	6820
Governor's Policy Information Working Group	Section 313, H.B. 420, 127th G.A.	6821
Governor's Residence Advisory Commission	107.40	6822
Grain Marketing Program Operating Committee	924.20 - 924.30	6823
Great Lakes Commission (Great Lakes Basin Compact)	6161.01	6824
Gubernatorial Transition Committee	107.29, 126.26	6825
<del>Help Me Grow Advisory Council</del>	<del>3701.611</del>	6826
Hemophilia Advisory Subcommittee of the Medically Handicapped Children's Medical Advisory Council	3701.0210	6827
Homeland Security Advisory Council	5502.011(E)	6828
Hospital Measures Advisory Council	3727.31	6829
Housing Trust Fund Advisory Committee	174.06	6830
Industrial Commission Nominating Council	4121.04	6831
Industrial Technology and Enterprise Advisory Council	122.29, 122.30	6832
Infant Hearing Screening Subcommittee	3701.507	6833
Infection Control Group	3727.312(D)	6834
Insurance Agent Education Advisory Council	3905.483	6835
Interstate Rail Passenger Advisory Council	4981.35	6836
Joint Select Committee on Volume Cap	133.021	6837
Labor-Management Government Advisory Council	4121.70	6838
Legislative Programming Committee of the Ohio Government Telecommunications Service	3353.07	6839
Legislative Task Force on Redistricting, Reapportionment, and Demographic Research	103.51	6840

Maternity and Newborn Advisory Council	3711.20, 3711.21	6841
Medically Handicapped Children's Medical Advisory Council	3701.025	6842
Midwest Interstate Passenger Rail Compact Commission	4981.361	6843
Milk Sanitation Board	917.03 - 917.032	6844
Mine Subsidence Insurance Governing Board	3929.51	6845
Minority Development Financing Advisory Board	122.72, 122.73	6846
Multi-Agency Radio Communications System (MARCS) Steering Committee	Section 15.02, H.B. 640, 123rd G.A.	6847
National Museum of Afro-American History and Culture Planning Committee	149.303	6848
New African Immigrants Commission	4112.31, 4112.32	6849
Ohio Accountability Task Force	3302.021(E)	6850
Ohio Advisory Council for the Aging	173.03	6851
Ohio Agriculture License Plate Scholarship Fund Board	901.90	6852
Ohio Arts Council	Chapter 3379.	6853
Ohio Business Gateway Steering Committee	5703.57	6854
Ohio Cemetery Dispute Resolution Commission	4767.05, 4767.06	6855
Ohio Civil Rights Commission Advisory Agencies and Conciliation Councils	4112.04(B)(4)	6856
Ohio Commercial Market Assistance Plan Executive Committee	3930.02	6857
Ohio Commission on Dispute Resolution and Conflict Management	179.02 - 179.04	6858
Ohio Commission on Fatherhood	5101.34	6859
Ohio Community Service Council	121.40 - 121.404	6860
Ohio Council for Interstate Adult Offender Supervision	5149.22	6861
Ohio Cultural Facilities Commission	Chapter 3383.	6862
Ohio Cystic Fibrosis Legislative Task Force	101.38	6863

Ohio Developmental Disabilities Council	5123.35	6864
Ohio Expositions Commission	991.02	6865
Ohio Family and Children First Cabinet Council	121.37	6866
Ohio Geographically Referenced Information Program Council	125.901, 125.902	6867
Ohio Geology Advisory Council	1501.11	6868
Ohio Grape Industries Committee	924.51 - 924.55	6869
Ohio Historic Site Preservation Advisory Board	149.301	6870
Ohio Historical Society Board of Trustees	149.30	6871
Ohio Judicial Conference	105.91 - 105.97	6872
Ohio Lake Erie Commission	1506.21	6873
Ohio Legislative Commission on the Education and Preservation of State History	Section 701.05, H.B. 1, 128th G.A.	6874
Ohio Medical Quality Foundation	3701.89	6875
Ohio Parks and Recreation Council	1541.40	6876
Ohio Peace Officer Training Commission	109.71, 109.72	6877
Ohio Private Investigation and Security Services Commission	4749.021, 4743.01	6878
Ohio Public Defender Commission	120.01 - 120.03	6879
Ohio Public Library Information Network Board of Trustees	3375.65, 3375.66	6880
Ohio Quarter Horse Development Commission	3769.086	6881
Ohio Small Government Capital Improvements Commission	164.02(C)(D)	6882
Ohio Soil and Water Conservation Commission	1515.02	6883
Ohio Standardbred Development Commission	3769.085	6884
Ohio Thoroughbred Racing Advisory Committee	3769.084	6885
Ohio Transportation Finance Commission	5531.12(B) to (D)	6886
Ohio Tuition Trust Authority	3334.03, 3334.08	6887
<del>Ohio University College of Osteopathic Medicine Advisory Committee</del>	<del>3337.10, 3337.11</del>	6888

Ohio Vendors Representative Committee	3304.34, 20 USC 107	6889
Ohio War Orphans Scholarship Board	5910.02 - 5910.06	6890
Ohio Water Advisory Council	1521.031	6891
Ohio Water Resources Council Advisory Group	1521.19	6892
Ohio Water Resources Council	1521.19	6893
Oil and Gas Commission	1509.35	6894
Operating Committee of the Oil and Gas Marketing Program	1510.06, 1510.11	6895
Organized Crime Investigations Commission	177.01	6896
Pharmacy and Therapeutics Committee of the Department of Medicaid	5164.7510	6897
Physician Assistant Policy Committee of the State Medical Board	4730.05, 4730.06	6898
Physician Loan Repayment Advisory Board	3702.81	6899
Power Siting Board	4906.02	6900
Prequalification Review Board	5525.07	6901
Private Water Systems Advisory Council	3701.346	6902
Public Utilities Commission Nominating Council	4901.021	6903
Public Utility Property Tax Study Committee	5727.85(K)	6904
Radiation Advisory Council	3748.20	6905
Reclamation Commission	1513.05	6906
Reclamation Forfeiture Fund Advisory Board	1513.182	6907
Recreation and Resources Commission	1501.04	6908
Recycling and Litter Prevention Advisory Council	1502.04	6909
School and Ministerial Lands Divestiture Committee	501.041	6910
Savings and Loan Associations and Savings Banks Board	1181.16	6911
Second Chance Trust Fund Advisory Committee	2108.35	6912
Service Coordination Workgroup	Section 751.20, H.B. 1, 128th	6913

	G.A.	
Ski Tramway Board	4169.02	6914
Small Business Stationary Source Technical and Environmental Compliance Assistance Council	3704.19	6915
Solid Waste Management Advisory Council	3734.51	6916
Special Commission to Consider the Suspension of Local Government Officials	3.16	6917
Speed to Scale Task Force	Section 375.60.80, H.B. 119, 128th G.A.	6918
State Agency Coordinating Group	1521.19	6919
State Audit Committee	126.46	6920
State Council of Uniform State Laws	105.21 - 105.27	6921
State Criminal Sentencing Commission	181.22 - 181.26	6922
State Fire Council	3737.81	6923
State Library Board	3375.01	6924
State Victims Assistance Advisory Council	109.91(B) and (C)	6925
Statewide Consortium of County Law Library Resource Boards	3375.481	6926
STEM Committee	3326.02	6927
Student Tuition Recovery Authority	3332.081	6928
Sunset Review Committee	101.84 - 101.87	6929
Tax Credit Authority	122.17(M)	6930
Technical Advisory Committee to Assist Director of the Ohio Coal Development Office	1551.35	6931
Technical Advisory Council on Oil and Gas	1509.38	6932
Transportation Review Advisory Council	5512.07 - 5512.09	6933
Unemployment Compensation Advisory Council	4141.08	6934
Unemployment Compensation Review Commission	4141.06	6935
Veterans Advisory Committee	5902.02(K)	6936
Volunteer Fire Fighters' Dependents Fund Boards	146.02 - 146.06	6937

(private volunteer)

Volunteer Fire Fighters' Dependents Fund Boards 146.02 - 146.06 6938

(public)

Water and Sewer Commission 1525.11(C) 6939

Waterways Safety Council 1547.73 6940

Wildlife Council 1531.03 - 6941

1531.05

Workers' Compensation Board of Directors 4121.123 6942

Nominating Committee

**Section 610.31.** That existing Section 4 of Sub. S.B. 171 of 6943  
the 129th General Assembly, as most recently amended by Am. Sub. 6944  
H.B. 64 of the 131st General Assembly, is hereby repealed. 6945

**Section 737.10.** (A) As used in this section: 6946

(1) "Existing long-term care facility" has the same meaning 6947  
as in section 3702.51 of the Revised Code. 6948

(2) "Long-term care bed" has the same meaning as in section 6949  
3702.51 of the Revised Code, except that it also means a bed that 6950  
is located in a former county home or former county nursing home 6951  
and was part of the county home's or county nursing home's 6952  
authorized maximum certified capacity for purposes of the Medicare 6953  
and Medicaid programs before the effective date of this section. 6954

(B) The Director of Health shall accept for review under 6955  
section 3702.52 of the Revised Code a certificate of need 6956  
application to which all of the following apply: 6957

(1) The application is for the establishment, development, or 6958  
construction of a new long-term care facility. 6959

(2) The new long-term care facility's long-term care beds are 6960  
to be long-term care beds that are relocated from a former county 6961  
home or former county nursing home to which both of the following 6962  
apply: 6963

(a) The former county home or former county nursing home was 6964  
an existing long-term care facility on or before October 1, 2015. 6965

(b) The operator of the former county home or former county 6966  
nursing home, in accordance with section 5155.38 of the Revised 6967  
Code, certified to the Director the number of long-term care beds 6968  
that were in operation in the home on July 1, 1993. 6969

(3) The application is submitted to the Director during the 6970  
period beginning October 1, 2015, and ending ninety days after the 6971  
effective date of this section. 6972

(C) In reviewing a certificate of need application authorized 6973  
by this section, the Director shall not deny the application on 6974  
the grounds that the former county home or former county nursing 6975  
home from which the long-term care beds are being relocated has 6976  
closed and ended its participation in the Medicare and Medicaid 6977  
programs. 6978

**Section 751.10. PART C EARLY INTERVENTION SERVICES PROGRAM** 6979

(A) On July 1, 2016, the responsibilities that the Department 6980  
of Health had on June 30, 2016, with respect to implementing the 6981  
Part C Early Intervention Services Program for eligible infants 6982  
and toddlers in Ohio in accordance with Part C of the "Individuals 6983  
with Disabilities Education Act," 20 U.S.C. 1431 et seq., and 6984  
regulations implementing that part in 34 C.F.R. part 303, are 6985  
transferred to the Department of Developmental Disabilities. 6986  
Associated with the transfer, all of the following shall be the 6987  
case: 6988

(1) The Department of Developmental Disabilities becomes the 6989  
lead agency responsible for the administration of funds provided 6990  
for the Program, as described by 20 U.S.C. 1437(a)(1). 6991

(2) The Department of Developmental Disabilities is the 6992  
successor to, assumes the obligations and authority of, and 6993



otherwise continues Program implementation. 6994

(3) No validation, cure, right, privilege, remedy, 6995  
obligation, or liability related to the Program is impaired or 6996  
lost by reason of the transfer and must be recognized, 6997  
administered, performed, or enforced by the Department of 6998  
Developmental Disabilities. 6999

(4) Business associated with the Program's implementation 7000  
that was commenced but not completed by the Department of Health 7001  
must be completed by the Department of Developmental Disabilities 7002  
in the same manner, and with the same effect, as if completed by 7003  
the Department of Health. 7004

(5) All of the Department of Health's rules, orders, and 7005  
determinations associated with the Program continue in effect as 7006  
rules, orders, and determinations of the Department of 7007  
Developmental Disabilities until modified or rescinded by the 7008  
Department of Developmental Disabilities. 7009

(6) A Department of Health employee who is assigned to the 7010  
Program on June 30, 2016, is transferred to the Department of 7011  
Developmental Disabilities and retains all rights under sections 7012  
124.321 to 124.328 of the Revised Code. The employee also retains 7013  
all benefits the employee had accrued on the effective date of the 7014  
transfer, including discipline status. The employee's employment 7015  
records and actions, including personnel actions, disciplinary 7016  
actions, performance improvement plans, and performance 7017  
evaluations, transfer with the employee. Absent authorization from 7018  
the employee, the Department of Health is not to transfer to the 7019  
Department of Developmental Disabilities any medical documentation 7020  
regarding the employee in its possession. 7021

(7) All equipment and assets relating to the Program, except 7022  
for those related to Early Track, are transferred from the 7023  
Department of Health to the Department of Developmental 7024

Disabilities. 7025

(8) Individuals who are members of the Help Me Grow Advisory 7026  
Council on June 30, 2016, shall, on July 1, 2016, become members 7027  
of the Early Intervention Services Advisory Council established 7028  
under section 5123.0422 of the Revised Code and shall remain 7029  
members until the completion of their terms in accordance with 7030  
that section. 7031

(9) Whenever the Help Me Grow Advisory Council, or the 7032  
Department of Health in relation to the Part C Early Intervention 7033  
Services Program, is referred to in statute, contract, or other 7034  
instrument, the reference is deemed to refer to the Early 7035  
Intervention Services Advisory Council or the Department of 7036  
Developmental Disabilities, whichever is appropriate in context. 7037

(B) On July 1, 2016, or as soon as possible thereafter, the 7038  
Director of Health shall certify to the Director of Budget and 7039  
Management the cash balance and the existing encumbrances relating 7040  
to Part C Early Intervention Services in the General Operations 7041  
Fund (Fund 3920) used by the Department of Health. The Director of 7042  
Budget and Management may transfer up to the amount of cash 7043  
certified to the Federal Grants Fund (Fund 3250) used by the 7044  
Department of Developmental Disabilities. The amount transferred 7045  
by the Director of Budget and Management is hereby appropriated. 7046

The Director of Budget and Management shall cancel any 7047  
existing encumbrances related to the Part C Early Intervention 7048  
Services against appropriation item 440618, Federal Public Health 7049  
Programs, and reestablish them against appropriation item 322612, 7050  
Community Social Service Programs. The reestablished amounts are 7051  
hereby appropriated. Any related business commenced but not 7052  
completed under appropriation item 440618 shall be completed under 7053  
appropriation item 322612 in the same manner and with the same 7054  
effect as if it were completed with regard to appropriation item 7055  
440618. 7056

On July 1, 2016, or as soon as possible thereafter, the  
Director of Budget and Management shall cancel any existing  
encumbrances related to the Part C Early Intervention Program  
against appropriation item 440459, Help Me Grow, and reestablish  
them against appropriation item 322421, Early Intervention. The  
reestablished amounts are hereby appropriated. Any related  
business commenced but not completed under appropriation item  
440459 shall be completed under appropriation item 322421 in the  
same manner and with the same effect as if it were completed with  
regard to appropriation item 440459.

**Section 751.20.** (A) As used in this section, "developmental  
center" has the same meaning as in section 5123.032 of the Revised  
Code.

(B) The Department of Developmental Disabilities shall  
prepare a report evaluating the progress of the efforts since July  
1, 2015, to relocate the residents of developmental centers whose  
closures have been announced pursuant to section 5123.032 of the  
Revised Code. The report shall evaluate all of the following  
regarding the residents who have been relocated from those  
developmental centers since July 1, 2015:

(1) The availability and appropriateness of the care,  
including health care services, provided to each relocated  
resident in the resident's current residential setting;

(2) The appropriateness of the current living conditions of  
each relocated resident;

(3) The number of times each relocated resident has since  
been transferred, discharged, or otherwise relocated to a  
different residential setting and the type of setting to which the  
resident has been relocated;

(4) Reports of death, significant bodily injury, hospital or

nursing home stays, and arrests or detainments by law enforcement 7087  
involving each relocated resident that occurred on or after the 7088  
date of the resident's relocation and before the effective date of 7089  
this section. 7090

The Department shall complete the report not later than June 7091  
30, 2016. On completion, the Department shall submit a copy of the 7092  
report to the Speaker of the House of Representatives, the 7093  
Minority Leader of the House of Representatives, the President of 7094  
the Senate, the Minority Leader of the Senate, and the chairperson 7095  
of the Joint Medicaid Oversight Committee. 7096

**Section 751.30.** (A) As used in this section, "ICF/IID," 7097  
"ICF/IID services," and "provider" have the same meanings as in 7098  
section 5124.01 of the Revised Code. 7099

(B) Notwithstanding sections 5124.192, 5124.193, 5124.40, and 7100  
5124.41 of the Revised Code and subject to division (C) of this 7101  
section, the Department of Developmental Disabilities shall 7102  
disregard, for the purpose of the Medicaid payment rates for 7103  
ICF/IID services provided during fiscal year 2017, the results of 7104  
an exception review conducted under section 5124.193 of the 7105  
Revised Code during calendar year 2015 if the results are based on 7106  
a change the Department made to either of the following: 7107

(1) The Department's instructions or guidelines for the 7108  
resident assessment forms used for the purpose of section 5124.191 7109  
of the Revised Code; 7110

(2) The manner in which the grouper methodology prescribed in 7111  
rules authorized by section 5124.192 of the Revised Code is 7112  
applied in determining case-mix scores under that section. 7113

(C) Division (B) of this section does not apply to the 7114  
results of an exception review if the results are based on a 7115  
change described in division (B) of this section unless either of 7116

the following applies:	7117
(1) The Department applied the change retroactively.	7118
(2) Before making the change, the Department failed to do any of the following:	7119 7120
(a) Notify all ICF/IID providers of the proposed change;	7121
(b) Provide representatives of ICF/IID providers an opportunity to provide the Department their concerns about, and suggestions to revise, the proposed change;	7122 7123 7124
(c) In the case of the proposed change described in division (B)(2) of this section, determine that the proposed change is consistent with the documentation of ICF/IID staff time that was used to create the grouper methodology.	7125 7126 7127 7128
 <b>Section 803.10.</b> The amendment or enactment by this act of sections 5747.01 and 5747.78 of the Revised Code applies to taxable years beginning in or after the calendar year in which the act takes effect.	7129 7130 7131 7132
 <b>Section 806.10.</b> The items of law contained in this act, and their applications, are severable. If any item of law contained in this act, or if any application of any item of law contained in this act, is held invalid, the invalidity does not affect other items of law contained in this act and their applications that can be given effect without the invalid item of law or application.	7133 7134 7135 7136 7137 7138
 <b>Section 812.10.</b> The amendments made in sections of this act prefixed with the number "610" are not subject to the referendum under Ohio Constitution, article II, section 1d, and therefore take effect immediately when this act becomes law.	7139 7140 7141 7142
 <b>Section 812.20.</b> Sections 751.10 and 751.20 of this act are not subject to the referendum under Ohio Constitution, article II,	7143 7144

section 1d, and therefore take effect immediately when this act 7145  
becomes law. 7146

**Section 812.40.** Sections 340.034 and 5119.25 of the Revised 7147  
Code, as amended by this act, take effect on September 15, 2016. 7148

**Section 815.10.** Section 5705.192 of the Revised Code is 7149  
presented in this act as a composite of the section as amended by 7150  
both Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 7151  
Assembly. The General Assembly, applying the principle stated in 7152  
division (B) of section 1.52 of the Revised Code that amendments 7153  
are to be harmonized if reasonably capable of simultaneous 7154  
operation, finds that the composite is the resulting version of 7155  
the section in effect prior to the effective date of the section 7156  
as presented in this act. 7157